



Eastern Waste Management Authority Ordinary Board Meeting

Agenda

Thursday 24 September 2026

Notice is hereby given that a meeting of the Board of the Eastern Waste Management Authority will be held in the Mayor's Parlour, City of Norwood, Payneham & St Peters, 175 The Parade, Norwood, on Thursday 24 September 2026 commencing at 5:30 pm.

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

Leonard Leyland
General Manager

Acknowledgement of Country

We would like to acknowledge this land that we meet on today is the traditional lands for the 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 the Board of Management

Meeting to be held on Thursday 24 September 2026 commencing at 5.30 pm
at the City of Norwood, Payneham & St Peters, 175 The Parade, Norwood.

1. Present

2. Acknowledgement of Country

3. Apologies

4. Declarations of Interest

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

5. Confirmation of the Minutes

Recommendations

5.1 That the Minutes of the Eastern Waste Management Authority Ordinary Board Meeting held on held on 25 June 2026 be confirmed as a true and correct record.

5.2 That the Minutes of the Eastern Waste Management Authority Special Board Meeting held on held on 28 July 2026 be confirmed as a true and correct record

5.3 Circular Resolutions Passed Since Last Meeting

A copy of a circular resolution titled 'Appointment of Board Representative to East Waste Audit & Risk Management Committee' was circulated to all Directors on 1 April 2026 and passed on 13 April 2026 after being duly signed in accordance with Clause 35.11 of the East Waste Charter by an absolute majority of required Directors.

6. Matters Arising from the Minutes

6.1 General Manager's Financial Delegation

7. Questions Without Notice

8. Presentations

9. Reports

9.1 General Manager's Update

9.2 Audited Financial Statements for the Year Ended 30 June 2026

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9.3	Regulation 10 Financial Report	Page 72
9.4	Review of Fleet Management Asset Plan and Strategy 2027-2036	Page 79
9.5	Draft East Waste Annual Report 2025/26	Page 107
9.6	Instrument of Delegation under the East Waste Charter	Page 154
9.7	Reappointment of Independent Chair to the EW Board	Page 175
9.8	Recommendation of Independent Chair to the EW A&RM Committee	Page 196
9.9	Review of Audit & Risk Management Committee Terms of Reference	Page 204
9.10	Internal Audit Results – Business Continuity	Page 231
9.11	Review of Complaint Handling Policy	Page 270
9.12	Proposed Accountability Policy	Page 288
9.13	Draft Protection of the Environment Policy	Page 296
9.14	Information Report	Page 304

10. Confidential Reports

Nil.

11. Other Business

12. Next Meeting of the Board

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

13. Closure of Meeting

The Chair declared the meeting closed at xx pm.



**Eastern Waste Management Authority
Ordinary Board Meeting**

Minutes

Thursday 25 June 2026

Minutes

Eastern Waste Management Authority Ordinary Meeting of the Board of Management

Meeting held on Thursday 25 June 2026 commencing at 5.30 pm,
at the City of Norwood, Payneham & St Peters, 175 The Parade Norwood.

The Chair, Mr F Bell, declared that a quorum was present and declared the meeting open at 5.30 pm.

1. The Chair read the Acknowledgement of Country.

2. Present

Directors:

Mr F Bell	Independent Chair
Cr T Jennings	City of Burnside
Mr A Wiguna	Campbelltown City Council
Mr S Dilena	City of Prospect
Mr A Wood	City of Unley

Deputy Directors:

Mr Mario Barone	City of Norwood, Payneham & St Peters <i>(entered the meeting at 5.50 pm)</i>
Mr A Greenshields	City of Mitcham
Cr J Zeppel	Town of Walkerville

In Attendance:

Mr L Leyland	General Manager
Ms K Vandermoer	Acting Manager Business Services
Mr A Velloor	Finance Business Partner
Ms M Beleski	Coordinator Programs and Education
Ms V Davidson	Executive Administration Officer

3. Apologies

Cr G Piggott	Deputy Chair, City of Norwood, Payneham & St Peters
Deputy Mayor L Huxter	Adelaide Hills Council
Mr G Georgopoulos	Deputy Director Adelaide Hills Council
Cr P George	City of Mitcham
Cr J Allanson	Town of Walkerville

4. Disclosures of interest

The following disclosures of interest were made:

Item	Type of Conflict	Person
9.12	Material	Mr F Bell

5. Confirmation of the minutes

5.1 Minutes of the Eastern Waste Management Authority Ordinary Board Meeting

Moved Cr T Jennings that the Minutes of the Eastern Waste Management Authority Ordinary Board Meeting held on 30 April 2026 be confirmed as a true and correct record.

Seconded: Mr A Wiguna

Carried

6. Matters arising from the minutes

Nil.

7. Questions without notice

Nil.

8. Presentations

8.1 2025/26 Education and Behaviour Change

9 Reports

9.1 2025/26 Education and Behaviour Change Summary Report

Moved Mr A Wiguna that the East Waste Board:

1. receives and notes the 2025/26 Education and Behaviour Change Summary Report
2. acknowledges the good work provided in 2025/26 and supports the continued motivation, delivery and potential expansion of initiatives in accordance with the approved 2026/27 East Waste Annual Business Plan.

Seconded: Mr S Dilena

Carried

9.2 General Manager's Update

Resolution 1

Moved Cr T Jennings that the East Waste Board receives and notes the General Manager's Report as presented on 25 June 2026.

Seconded: Cr Aiden Greenshields

Carried

Resolution 2

Moved Cr J Zeppel that the East Waste Board authorise the affixing of the East Waste Common Seal to the Organics Processing Contract (serviced by Peats Group) and authorise the Independent Chair of the East Waste Board and the General Manager of East Waste to execute the contract in accordance with Schedule 2, Clause 37 of the *Local Government Act 1999*.

Seconded: Cr T Jennings

Carried

The Chair sought and was granted leave of the meeting to defer Item 9.3 - Draft General Manager KPIs for the 2026/27 Financial Year to follow Item 9.12 - Information Report.

9.4 East Waste Working Capital Assessment

Mr Mario Barone entered the meeting at 5.50 pm.

Moved Mr S Dilella that the East Waste Board:

1. approves the recommended six-week working capital position in principle, and requests Administration seek legal advice on the application of Clause 59 of the Eastern Waste Management Authority Charter on the ability of the Authority to hold a working capital balance given the terms of the Charter.
2. notes that Administration will keep the Board informed on movements in Working Capital requirements through scheduled Budget Reviews and the development of East Waste's strategic financial documents.

Seconded: Cr T Jennings

Carried

9.5 2026/27 Annual Plan & Budget

Moved Cr T Jennings that the East Waste Board:

1. Adopts the 2026/27 Annual Business Plan and Budget, inclusive of all projects and expenditure (*Attachment A, Item 9.5, East Waste Board Meeting, 25 June 2026*).
2. Approves East Waste to apply for and borrow funds up to \$3,508,000 for the replacement of up to six (6) Collection Vehicles, as per the Draft 2026/27 Annual Business Plan & Budget.
3. Authorises the East Waste Chairperson and General Manager to execute required loan documentation and affix the Common Seal on behalf of East Waste in accordance with Schedule 2, Clause 37 of the *Local Government Act 1999* for all borrowings undertaken in the 2026/27 financial year in accordance with expenditure contained in the 2026/27 Annual Business Plan.
4. In accordance with Clause 4.8 of the Eastern Waste Management Authority Code of Practice – Procedures at Meetings, requests that the Executive Administration Officer append copy of the FY2027 Budget Scenario Fuel and other expenses document tabled at the East Waste Board Meeting of 25 June 2026 to the meeting minutes.

Seconded: Cr A Greenshields

Carried

9.6 Annual Review of Confidential Orders

Moved Cr T Jennings that the East Board Waste Board:

1. Notes that an annual review of all items held in confidence under section 91(9) of the Local Government Act 1999 has been undertaken.
2. Following the annual review of the items held in confidence remakes the orders on the following items as listed in Attachment A, to Item 9.5, Ordinary Board Meeting 25 June 2026, and detailed below:
 - a) Item 28 – Attachment – Contract Evaluation Report
 - i. Pursuant to section 91(7) and (9) of the Local Government Act 1999, the East Waste Board orders that the confidentiality order over the subject of the Attachment to Item 9.1 of the East Waste Audit and Risk Management Committee Meeting held on 5 August 2022 concerning the Contract Evaluation Report remain confidential on the basis that disclosure of the information

contained within the associated Attachment would disclose information of a commercially sensitive nature pursuant to section 90(3)(d) of the Local Government Act 1999 and will not be available for public inspection until further order.

- ii. This confidentiality order will be reviewed by the East Waste Board at least once in every 12 month period.
 - iii. The General Manager is delegated authority to revoke the order in whole or part.
- b) Item 29 – Attachment - Tender Assessment
- i. Pursuant to section 91(7) and (9) of the Local Government Act 1999, the East Waste Board orders that the confidentiality order the subject of the Attachment to Item Number 9.1 of the Ordinary East Waste Board Meeting held on 11 August 2022 concerning the Tender Assessment remain confidential on the basis that disclosure of the information contained
 - ii. within the associated Attachment would disclose information relating to a tender for the supply of goods or for the provisions of services pursuant to section 90(3)(k) of the Local Government Act 1999 and will not be available for public inspection until further order.
 - ii. This confidentiality order will be reviewed by the East Waste Board at least once in every 12-month period.
 - a) The General Manager is delegated authority to revoke the order in whole or part.
- c) Item 30 – Attachment - Recycling Contract
- i. Pursuant to section 91(7) and (9) of the Local Government Act 1999, the East Waste Board orders that the confidentiality order the subject of the Attachment to Item Number 9.2 of the Ordinary East Waste Board Meeting held on 11 August 2022 concerning the Recycling Contract remain confidential on the basis that disclosure of the information contained within the associated Attachment would disclose information relating to a tender for the supply of goods or for the provisions or services pursuant to section 90(3)(k) of the Local Government Act 1999 and will not be available for public inspection until further order.
 - ii. This confidentiality order will be reviewed by the East Waste Board at least once in every 12-month period.
 - iii. The General Manager is delegated authority to revoke the order in whole or part.
- d) Item 56 – Report, Minutes and Attachments A, B and C – Recruitment of General Manager
- i. Pursuant to section 91 (7) and (9) of the Local Government Act 1999, the East Waste Board orders that the confidentiality order over the subject of the Report, Minutes and Attachment A, Attachment B and Attachment C to Item Number 6.1 of the Special East Waste Board Meeting of 7 October 2025 concerning the recruitment of the General Manager of East Waste remain confidential on the basis that the documents contain information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of Mr Leonard Leyland, pursuant to section 90(3)(a) of the Local Government Act 1999 and will not be available for inspection until further order.

- ii. This confidentiality order will be reviewed by the East Waste Board at least once in every 12-month period.
 - iii. The General Manager is delegated authority to revoke the order in whole or part.
- e) Item 60 – Organics Processing Contract – Report and Minutes
 - i. Pursuant to section 91(7) and (9) of the Local Government Act 1999, the East Waste Board orders that the confidentiality order the subject of the Report and Minutes to Item Number 10.3 of the Ordinary East Board Meeting of 25 September 2025 concerning the Organics Processing Contract remain confidential pursuant to section 90(3)(b) of the Local Government Act 1999 on the basis that disclosure of the

information contained within the associated Report and Minutes could reasonably be expected to confer a commercial advantage on a person with whom the East Waste Board is conducting or proposing to conduct business, or to prejudice the commercial position of East waste as East Waste is currently tendering for these services. It would not be in the public interest to release the documents at this time.
 - ii. This confidentiality order will be reviewed by the East Waste Board at least once in every 12-month period.
 - iii. The General Manager is delegated authority to revoke the order in whole or part.
- f) Item 63 – Report, Minutes and Attachments – Recruitment of General Manager
 - i. Pursuant to section 91 (7) and (9) of the Local Government Act 1999, the East Waste Board orders that the confidentiality order over the subject of the Report, Minutes and Attachments to Item Number 6.1 of the Special East Waste Board Meeting of 10 November 2025 concerning the interim probation review of the General Manager of East Waste remain confidential on the basis that the documents contain information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of Mr Leonard Leyland, pursuant to section 90(3)(a) of the Local Government Act 1999 and will not be available for inspection until further order.
 - ii. This confidentiality order will be reviewed by the East Waste Board at least once in every 12-month period.
 - iii. The General Manager is delegated authority to revoke the order in whole or part.
- g) Item 64 – Report, Attachment A and Attachment B – Organics Processing Tender – Adjourned from 10 November 2025.
 - i. Pursuant to section 91 (7) and (9) of the Local Government Act 1999, the East Waste Board orders that the confidentiality order over the subject of the Report, Attachment A and Attachment B to Item Number 6.1 of the Special East Waste Board Meeting of 14 November 2025 concerning the Organics Processing Tender remain confidential on the basis that that the documents contain information the disclosure of which could reasonably be expected to prejudice the commercial position of the person who supplied the information or to confer an advantage on a third party pursuant to section 90(3)(d) of the Local Government Act 1999. It is not in the public's interest to release the documents at this time.
- h) Item 65 – Report and Attachments – General Manager Final Probation Review
 - i. Pursuant to section 91 (7) and (9) of the Local Government Act 1999, the East Waste Board orders that the confidentiality order over the subject of the Report and Attachments to Item Number 10.1 of the Ordinary East Waste Board

Meeting of 26 June 2025 concerning the final probation review of the General Manager of East Waste remain confidential on the basis that the documents contain information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of Mr Leonard Leyland, pursuant to section 90(3)(a) of the Local Government Act 1999 and will not be available for inspection until further order.

- ii. This confidentiality order will be reviewed by the East Waste Board at least once in every 12-month period.
 - iii. The General Manager is delegated authority to revoke the order in whole or part.
- i) Item 67 – Report and Minutes – Methodology for General Manager Performance Review
- i. Pursuant to section 91 (7) and (9) of the Local Government Act 1999, the East Waste Board orders that the confidentiality order over the subject of the Report and Minutes to Item Number 7.1 of the General Manager Performance Review Committee Meeting of 23 January 2026 concerning the assessment of the performance of the General Manager of East Waste remain confidential on the basis that the documents contain information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of Mr Leonard Leyland, pursuant to section 90(3)(a) of the Local Government Act 1999 and will not be available for inspection until further order.
 - ii. This confidentiality order will be reviewed by the East Waste Board at least once in every 12-month period.
 - iii. The General Manager is delegated authority to revoke the order in whole or part.
3. Approves that the Items presented in Attachment B (Item 9.5, Ordinary East Waste Board Meeting, 25 June 2026) are released from confidence when their orders lapse at their expiry date and be made available to the public.

Seconded: Mr S Dilena

Carried

9.7 Review of Delegated Powers

Moved Mr S Dilena:

1. In exercise of the power under Clause 36 of Schedule 2 of the *Local Government Act 1999*, the East Waste Board delegates the powers and functions under the Eastern Waste Management Authority Charter specified in the proposed Instrument of Delegation as contained in Appendix 1 of the report dated 25 June 2026 and entitled Instrument of Delegation under the Charter for the Eastern Waste Management Authority to the person (s) occupying the office or position detailed in the proposed Instrument of Delegation subject to the conditions and / or limitations specified herein subject to:
 - a. the typographical error (**GM**) as it appears on page 116 of the meeting agenda be deleted.
 - b. that the General Manager's financial delegations be referred to the Audit & Risk Management Committee for their consideration and comment.

2. That the East Waste Board notes that this Instrument of Delegation as contained in Appendix 1, works in conjunction with the Eastern Waste Management Authority Charter and the Internal Controls and East Waste Policies.

Seconded: Cr T Jennings

Carried

9.8 Review of the East Waste Charter

Moved Cr A Greenshields that the East Waste Board

That the East Waste Board

1. Notes that all Constituent Councils Chief Executive Officers were provided the opportunity to review the draft amended East Waste Charter and respond to the proposed amendments.
2. Supports the revised Draft East Waste Charter as provided in Attachment A (clean), (*Item 9.8, East Waste Board Meeting 25 June 2026*) incorporating CEO feedback as outlined in this report.
3. Authorises the General Manager to submit the revised East Waste Charter to Norman Waterhouse Lawyers for formal consideration and opinion in accordance with the *Local Government Act 1999* and the existing East Waste Charter.
4. That Administration seek legal advice on the application of Clause 21.1.1 of the existing Charter regarding '*the appointment for a three year term*'.
5. Requests that the General Manager on receipt of the requested legal advice circulate the advice and revised draft East Waste Charter to the East Waste Board of Directors for endorsement via circular resolution.
6. That the revised East Waste Charter will be formally circulated to Constituent Councils for consideration and approval in accordance with the requirements of the *Local Government Act 1999* and the existing East Waste Charter.
7. That Administration be authorised to make changes of a minor technical or formatting nature to the revised draft East Waste Charter.

Seconded: Cr A Greenshields

Carried

9.9 Review of the Budget Framework Policy

FORMAL MOTION

Moved Cr Jennings that the meeting proceed to the next business.

Seconded: Mr A Wiguna

Carried

Accordingly, the motion, as presented below, has lapsed.

Moved xx that the East Waste Board adopt the revised Budget Framework Policy, (Item 9.9, Attachment A, East Waste Board Meeting, 25 June 2026).

Seconded: xx

9.10 Review of the Treasury Management Policy

FORMAL MOTION

Moved Cr Jennings that the meeting proceed to the next business.

Seconded: Mr A Wiguna

Carried

Accordingly, the motion, as presented below, has lapsed.

Moved xx hat the East Waste Board adopt the revised Treasury Management Policy, (Item 9.10, Attachment A, East Waste Board Meeting, 25 June 2026).

Seconded: xx

9.11 Draft Eastern Waste Management Authority Board of Management Code of Conduct

Moved Mr S Dilena that the East Waste Board:

1. notes that Members of the East Waste Board are subject to statutory duties under the *Local Government Act 1999*, the requirements of the East Waste Charter, and relevant regulations and East Waste policies.
2. adopts the Eastern Waste Management Authority Board Code of Conduct), as set out in Item 9.11, Attachment A, East Waste Ordinary Board Meeting, 25 June 2026, as the principal conduct standard for all East Waste Board Members and Board Committee Members subject to the term 'functions as public officials' at paragraph three (3) being amending to read 'responsibilities on behalf of East Waste' and a dedicated email address being established for complaints.
3. notes that failure by a Member to comply with the Code constitutes misconduct and that breaches may be dealt with under the *Local Government Act 1999*, the *Independent Commission Against Corruption Act 2012*, and the *Ombudsman Act 1972*, as provided in the Code.
4. authorises the Administration to make changes of a minor technical or formatting nature to the Eastern Waste Management Authority Board Code of Conduct.

Seconded: Mr A Wood

Carried

9.12 Re-appointment of the Independent Chair of the East Waste Board

Mr F Bell declared a material conflict of interest in this item as he intends to reapply for the position of Chair of the East waste Board. Mr Bell vacated the Chair and left the meeting at 7.20 pm.

As the Deputy Chair was an apology for this meeting, Mr M Barone moved Cr J Zeppel seconded that Mr S Dilena assume the role of Acting Chair for this item.

Carried

Mr S Dilena assumed the Chair at 7.22 pm.

At 7.23 pm, the Acting Chair, with the approval of two-thirds of the Members present, suspended meeting procedures in accordance with Clause 3.2 of the East Waste Code of Practice – Procedures at Meetings for a period of 15 minutes to enable a frank discussion regarding whether a recommendation should be made to the Constituent Councils for the reappointment of the current Chair of the East Waste Board.

Meeting procedures resumed at 7.44 pm.

Moved Cr T Jennings, Seconded Cr J Zeppel, that the East Waste Board:

1. Notes the provisions of Schedule 2 of the *Local Government Act 1999* and the East Waste Charter governing the composition of the East Waste Board and the appointment of an Independent Chair to the East Waste Board.
2. Endorses the reappointment of Mr Fraser Bell as the Independent Chair in accordance with clause 21.1.2 of the East Waste Charter, for a further term of three years, ending on 1 January 2030, and refers this recommendation to the Constituent Councils for an absolute majority appointment as required.

Cr T Jennings, with the support of Cr J Zeppel, sought and was granted leave of the meeting to:

That the East Waste Board:

1. Notes the provisions of Schedule 2 of the *Local Government Act 1999* and the East Waste Charter governing the composition of the East Waste Board and the appointment of an Independent Chair to the East Waste Board.
2. Endorses the reappointment of Mr Fraser Bell as the Independent Chair in accordance with clause 21.1.2 of the East Waste Charter, for a further term of three years, ending on 1 January 2030, and refers this recommendation to the Constituent Councils for an absolute majority appointment as required.
3. Notes that the submission to the Constituent Councils will contain feedback from previous Red Wagon Board Performance Reviews and a copy of Mr Bell's Curriculum Vitae.

Carried Unanimously

Mr F Bell re-entered the meeting and assumed the Chair at 7.48 pm.

9.13 Information Report

Moved Cr A Greenshields that the East Waste Board receives and notes the Information Report as of 25 June 2026.

Seconded: Cr T Jennings

Carried

9.3 Draft General Manager KPIs for the 2026/27 Financial Year

Moved Mr S Dilena that the East Waste Board:

1. approves the draft General Manager Key Performance Indicators for the 2026/27 Financial Year Key Performance Indicators as listed in Attachment A to Item 9.3, East Waste Ordinary Board Meeting, 25 June 2026 subject to the Key Accountability listed under point 2 being amended to read as follows:
 - Ensure alignment and coordination of educational waste activities of the Authority and Constituent Councils.
2. requests that the Draft General Manager KPIs 2026/27 form part of the General Manager's Performance Plan for the 2026/27 Financial Year.

Seconded: Mr M Barone

Carried

10 Confidential Reports

10.1 Confidential – Tender Evaluation Summary Report: Supply & Delivery of Compostable Bags (Household & Pets)

Motion – Exclusion of the Public – Section 90(3)(k) Order

Moved Cr T Jennings that pursuant to Section 90(2) of the *Local Government Act 1999* the East Waste Board orders that the public, with the exception of the East Waste General Manager, Leonard Leyland, East Waste Acting Manager Business Services, Kelly Vandermoer, East Waste Finance Business Partner, Aneesh Velloor, East Waste Program and Education Coordinator, Megan Beleski and East Waste Executive Officer, Vanessa Davidson, be excluded from the attendance for 10.1 Confidential – Supply and Delivery of Compostable Waste Bags (Household & Pets).

The East Waste Board is satisfied that pursuant to sections 90(2)(a) and 90(3)(k) of the Act the information to be received, discussed or considered in relation to the agenda item relates to the tender for the supply of goods, the provision of services or the carrying out of works.

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

Seconded: Cr A Greenshields

Carried

Tender Evaluation Summary Report: Supply & Delivery of Compostable Bags (Household & Pets)

This resolution has been kept in confidence.

Motion – Retain in Confidence

Moved Cr T Jennings that:

1. Having considered Item 10.1 Tender Evaluation Summary Report: Supply & Delivery of Compostable Bags (Household & Pets) in confidence under Section 90(2) and Section 90(3)(k) of the *Local Government Act 1999*, the East Waste Board, pursuant to Section 91(7) and 9 of the Act orders that:
 - a) the Report, Attachment A 'Request for Tender Summary Report - RFT 26042 Supply & Delivery of Compostable Bags (Household & Pets), and Minutes associated with Item 10.1, Ordinary East Waste Board Meeting, 25 June 2026, be kept confidential until further order as the disclosure of this information would involve the disclosure of information relating to the tender for the supply of goods, the provision of services or the carrying out of works.
2. This confidential order will be reviewed by the East Waste Board at least once in every 12-month period.
3. The General Manager is delegated authority to revoke the order in whole or in part.

Seconded: Mr S Dilena

Carried

10.2 General Manager's 2026 Performance Review and Remuneration Review

Motion – Exclusion of the Public – Section 90(3)(a) Order

Moved Mr A Wiguna that:

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

Seconded: Mr S Dilena

Carried

The East Waste General Manager, Leonard Leyland, East Waste Acting Manager Business Services, Kelly Vandermoer, East Waste Finance Business Partner, Aneesh Velloor, East Waste Program and Education Coordinator, Megan Beleski left the meeting at 8.14 pm. Ms M Beleski did not return to the meeting.

General Manager's 2026 Performance Review and Remuneration Review

This resolution has been kept in confidence.

Motion – Retain in Confidence

Moved Cr T Jennings that:

1. Having considered Item 10.2- General Manager's 2026 Performance Review and Remuneration Review in confidence under Section 90(2) and Section 90(3)(a) of the *Local Government Act 1999*, the East Waste Board, pursuant to Section 91(7) and 9 of the Act orders that:
 - a) the Report, Minutes and Attachment A - General Manager's Performance Review Presentation, Attachment C - General Manager's Performance Review Report- June 2026 and Attachment D - General Manager Remuneration Benchmarking Marking Report to Item 10.2, East Waste Board Meeting, 25 June 2026 be kept confidential until further order as disclosure of this information would unreasonably disclose information concerning the personal affairs of the General Manager of East Waste pursuant to Section 90(3)(a) of the *Local Government Act 1999*.
2. This confidential order will be reviewed by the East Waste Board at least once in every 12-month period.
3. The General Manager is delegated authority to revoke the order in whole or in part;

Seconded: Cr A Greenshields

Carried

The East Waste General Manager, Leonard Leyland, East Waste Acting Manager Business Services, Kelly Vandermoer and East Waste Finance Business Partner, Aneesh Veloor returned to the meeting at 8.52 pm.

11 Closure

The Chair declared the meeting closed at 8.53 pm.

12 Next Meeting of the Board

The next Ordinary Board Meeting is scheduled to be held on Thursday 24 September 2026, commencing at 5:30 pm, at the City of Norwood Payneham & St Peters, 175 The Parade, Norwood.

These minutes have been signed as a true and correct record of the East Waste Board Meeting of 25 June 2026.

Chairperson

Date ____/____/____



**Eastern Waste Management Authority
Special Board Meeting**

Minutes

Tuesday 28 July 2026

Minutes

Eastern Waste Management Authority Special Meeting of the Board of Management

Meeting held on Tuesday 28 July 2026 commencing at 5.00 pm via MS Teams.

The Deputy Chair, Cr Grant Piggott, declared that a quorum was present and opened the meeting at 5.01 pm.

1. Acknowledgement of Country

With the opening of the meeting the Deputy Chair stated:

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.

2. Present

Cr G Piggott	Deputy Chair/ City of Norwood, Payneham & St Peters
Mr A Wiguna	Campbelltown City Council
Cr P George	City of Mitcham (<i>entered the meeting at 5.02 pm</i>)
Mr S Dilena	City of Prospect
Cr T Jennings	City of Burnside
Mr A Wood	City of Unley

Deputy Directors:

Cr J Zeppel	Town of Walkerville
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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

Observers

Ms L Golat	Adelaide Hills Council
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3. Apologies

Mr F Bell	Independent Chair
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4. Declarations of interest

Nil.

5. Reports

5.1 Legal Review of the East Waste Charter

Moved Mr S Dilena that the East Waste Board notes that, pursuant to its resolution of 25 June 2026, the draft revised East Waste Charter was submitted to Norman Waterhouse Lawyers for formal review and advice in accordance with the *Local Government Act 1999* and the existing East Waste Charter.

Seconded: Cr T Jennings

Carried

6. Confidential Reports

6.1 Receipt and Processing of Recycling Material RFT 2026/08

Motion – Exclusion of the Public – Section 90(3)(k) Order

Moved: Cr T Jennings that pursuant to section 90(2) of the *Local Government Act 1999* the East Waste Board orders that the public, with the exception of the East Waste General Manager, Leonard Leyland, East Waste Acting Manager Business Services, Kelly Vandermoer, East Waste Finance Business Partner, Aneesh Velloor, East Waste Executive Administration Officer, Vanessa Davidson and Adelaide Hills Council Observer, Ms Linley Golat, be excluded from the attendance for Item 6.1 Confidential – Receipt and Processing of Recycling Material RFT 2026/08.

The East Waste Board is satisfied that pursuant to sections 90(2)(a) and 90(3)(k) of the Act the information to be received, discussed or considered in relation to the agenda item relates to the tender for the supply of goods, the provision of services or the carrying out of works.

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

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

Seconded: Cr P George

Carried

Motion - Receipt and Processing of Recycling Material RFT 2026/08

This resolution has been kept in confidence.

Motion – Retain in Confidence

Moved: Cr J Zeppel that having considered Item 6.1 Receipt and Processing of Recycling Material RFT 2026/08 in confidence under section 90(2) and section 90(3)(k) of the *Local Government Act 1999*, the East Waste Board, pursuant to section 91(7) and 9 of the Act:

1. orders that the Report, Attachment A 'Request for Tender Summary Report - RFT 2026/08 Receipt and Processing of Recycling Material, and Minutes associated with Item 6.1, Special East Waste Board Meeting, 28 July 2026, be kept confidential until further order as the disclosure of this information would involve

the disclosure of information relating to the tender for the supply of goods, the provision of services or the carrying out of works.

2. notes that this order is subject to section 91(8)(b) of the Act which provides that details of the identity of the successful tenderer must be released once the East Waste Board has made a selection.
3. notes that this his confidential order will be reviewed by the East Waste Board at least once in every 12-month period.
4. delegates authority to the General Manager to revoke this order in whole or in part.

Seconded: Cr T Jennings

Carried

6.2 Review of East Waste Charter – Further Legal Opinion

Motion – Exclusion of the Public – Section 90(3)(h) Order

Moved: Cr P George that pursuant to section 90(2) of the *Local Government Act, 1999* the East Waste Board orders that the public, with the exception of the East Waste General Manager, Leonard Leyland, East Waste Acting Manager Business Services, Kelly Vandermoer, East Waste Finance Business Partner, Aneesh Velloor, East Waste Executive Administration Officer, Vanessa Davidson and Adelaide Hills Council Observer – Linley Golat be excluded from the attendance for Item 6.2 Confidential – Review of East Waste Charter – Further Legal Opinion.

The East Waste Board is satisfied that pursuant to sections 90(2)(a) and 90(3)(h) of the Act the information to be received, discussed or considered in relation to the agenda item contains legal advice.

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

Seconded: Cr J Zeppel

Carried

Motion - Review of East Waste Charter – Further Legal Opinion

Moved: Cr P George that the East Waste Board:

1. notes the legal opinion of Norman Waterhouse Lawyers dated 24 July 2026 (Attachment A, Item 6.2, Special Board Meeting 28 July 2026).
2. receives the draft revised East Waste Charter, incorporating legal advice as provided in Attachment B, Item 5.1, Special Board Meeting 28 July 2026.
3. endorses Attachment A, Item 6.1, Special Board Meeting 28 July 2026. and requests that the draft revised East Waste Charter be updated in accordance with the content within Attachment A.
4. requests an update to this matter be presented to the next Ordinary Board Meeting.
5. That Administration be authorised to make changes of a minor technical or formatting nature to the revised East Waste Charter in finalising for Constituent Councils consideration of approval.

Seconded: Cr T Jennings

Carried

Motion – Retain in Confidence

Moved: Mr S Dilena that having considered Item 6.2 Review of East Waste Charter in confidence under section 90(2) and section 90(3)(h) of the *Local Government Act 1999*, the East Waste Board, pursuant to section 91(7) and 9 of the Act:

1. orders that the Report, and Attachment A associated with Item 6.2, Further Legal Opinion on the East Waste Charter from NWL 24 July 2026, Special East Waste Board Meeting, 28 July 2026, be kept confidential until further order as the disclosure of this information would involve the disclosure of information relating to the provision of legal advice.
2. notes that this his confidential order will be reviewed by the East Waste Board at least once in every 12-month period.
3. delegates authority to the General Manager to revoke this order in whole or in part.

Seconded: Cr T Jennings

Carried



7. Next meeting of the Board

The next Ordinary Board Meeting is scheduled to be held on Thursday 24 September 2026, commencing at 5:30 pm, at the City of Norwood Payneham & St Peters, 175 The Parade, Norwood.

8. Closure of meeting

There being no further business, the Deputy Chair declared the meeting closed at 5.42 pm.

These minutes have been signed as a true and correct record of the East Waste Special Board Meeting of 28 July 2026.

Signed _____
Chair

Date ____/____/____





EASTERN WASTE MANAGEMENT AUTHORITY

CONFIDENTIAL - CIRCULAR RESOLUTION

RFQ - TYRE SUPPLY, DELIVERY AND FITMENT AND MAINTENANCE SERVICES FOR WASTE COLLECTION FLEET

Date of Circulation: 13 August 2026

Pursuant to clause 35.11.1 of the Eastern Waste Management Authority Charter, the following resolution is proposed to be passed by circulation for approval of the Board of Directors of the Eastern Waste Management Authority (Easte Waste Board).

Background

East Waste issued a request for quote via to establish a contract with one (1) or more suitably qualified contractors for the comprehensive supply, fitment, and ongoing maintenance of tyres across the Eastern Waste Management Authority's collection fleet and support assets, ensuring optimal fleet uptime, safety compliance, and proactive tyre management at designated depot locations throughout the contract term.

A total of three (3) quotes were received and were downloaded from Unimarket at 3.30pm (ACST) on Wednesday, 15 July 2026. A copy of the Request for Quote Summary Report is included as Attachment A to this Circular Resolution dated 13 August 2026.

Given that following the review of these submissions, the Evaluation Panel recommends **Bridgestone Australia Limited** as the preferred respondent based on the following key advantages:

- **Local Operations:** Headquartered in Adelaide with operational locations throughout South Australia, facilitating highly responsive supply chain management.
- **Proven Reliability:** A strong track record of consistent service delivery, dependable turnaround times, and robust supply chain continuity, ensuring minimal risk of operational disruption for East Waste's fleet.
- **All-Inclusive Pricing:** The inclusion of stock management fees and associated costs, delivering additional cost savings to East Waste.

It is therefore resolved that the East Waste Board:

1. ***notes that a tender process for Tyre Supply, Delivery and Fitment and Maintenance Services for Waste Collection Fleet has been conducted in accordance with East Waste's procurement requirements and applicable legislative obligations.***
2. ***having considered the recommendation of the Evaluation Panel included within the Request for Quote Summary Report (Attachment A, Circular Resolution, 13 August 2026) approves:***
 - a. ***the appointment of Bridgestone Australia Limited as the preferred supplier for the provision of tyre supply, delivery, fitment and maintenance services for the waste collection fleet under RFQ 26040 Tyre Supply, Delivery and Fitment and Maintenance Services for Waste Collection Fleet.***
 - b. ***the proposed contract term of three (3) years, with up to two (2) further extension options of one (1) year each, exercisable at the Authority's discretion, for a maximum total term of five (5) years.***

3. *notes that the estimated contract value is approximately xx excluding GST over the five-year term, based on an annual amount of xx excluding GST under Scenario 1 (Tyre Supply), with additional fees applicable for remaining service components as contemplated in the procurement documentation.*
4. *notes that the recommended appointment is within the approved budget and is expected to deliver savings compared with the current contract arrangements.*
5. *authorises the East Waste Deputy Chair and the East Waste General Manager to execute the contract and affix the Common Seal of East Waste for the RFQ 26040 Tyre Supply, Delivery and Fitment and Maintenance Services for Waste Collection Fleet in accordance with Schedule 2, clause 37 of the Local Government Act 1999 (Act).*
6. *in accordance with section 90(3)(k) and pursuant to sections 91 (7) and (9) of the Act orders that the Circular Resolution, Attachment A: RFQ 26040 Tyre Supply, Delivery and Fitment and Maintenance Services for Waste Collection Fleet Request for Quote Summary Report and responses to the Circular Resolution dated 12 August 2026, be kept confidential until further order as the disclosure of this information would involve the disclosure of information relating to the tender for the supply of goods, the provision of services or the carrying out of works.*
7. *notes that this order is subject to section 91(8)(b) of the Act which provides that details of the identity of the successful tenderer must be released once the East Waste Board has made a selection.*
8. *notes that this his confidential order will be reviewed by the East Waste Board at least once in every 12-month period.*
9. *delegates authority to the General Manager to revoke this order in whole or in part.*

Board Members to whom this resolution is circulated:

Fraser Bell, Chair	Mr Sam Dilena,
Cr Grant Piggott (Deputy Chair)	Cr Ted Jennings
Mr Aaron Wood	Mr Andrian Wiguna
Cr Jay Allanson	Cr Pia George

APPROVAL RECORD

Member Name	Signature	Date	Vote (For/Against)
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For and behalf of East Waste



Leonard Leyland

General Manager

13 August 2026

9.1 General Manager's Update

Report Author: General Manager

Attachments: Nil

Purpose and Context

The purpose of this report is to provide the East Waste Board (Board) 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 East Waste Board receives and notes the information contained within the report. This does not limit the ability of the Board to remove a specific item from this report and resolve that a particular action be taken.

Resolution of the Audit & Risk Management Committee

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

- 1. notes the General Manager's Report as presented on 16 September 2026.*
- 2. recommends that Administration provide a report to each meeting of the East Waste Board advising how the cost of fuel is tracking against the budget.*
- 3. recommends that Administration develop an Acceptable Use of Artificial Intelligence Policy to guide East Waste employees.*

Seconded: Ms L Green

Carried

Recommendation of the Administration

That the East Waste Board notes the General Manager's Report as presented on the 24 September 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 East Waste Board:

Procurement and Contract Transition

- Recycling procurement has been finalised. Transition planning is underway for commencement of the new arrangement on 5 October 2026, with management focused on continuity of service, operational interfaces and contract mobilisation.
- The tyre procurement has also been finalised, with transition to the new arrangement scheduled for 1 October 2026.
- The Waste Education Services tender has closed. Individual assessment and scoring are underway ahead of the evaluation panel meeting and final recommendation.
- These outcomes form part of the broader procurement improvement program with LGA Procurement, intended to strengthen probity, competitive market testing, contract discipline and value for money.

Service Level Agreements and Council Delivery Standards

- All eight Constituent Council SLAs have now been returned, completing the formal sign-off stage.
- Administration is finalising Council-specific delivery scenarios and will shortly send these to each Council for confirmation. The scenarios translate the SLA framework into practical instructions for matters such as missed bins, contamination, return services and other Council-specific service preferences.
- The next phase will be to embed the confirmed settings into operational and customer service guidance, while continuing development of Council-facing performance reporting.

Governance and Stakeholder Engagement

- The date for the next Mayors and Chief Executive Officers forum will be confirmed shortly. The forum will provide an opportunity to discuss shared priorities, service expectations and future planning across the Constituent Councils.
- Recruitment for the Independent Chair of the Audit & Risk Management Committee is underway, with a preferred candidate presented for the Board's consideration.
- The Board member induction material has been refreshed to provide a clearer overview of East Waste's governance, strategy, finances, operations, risk environment and current priorities.
- Following a recommendation from the Audit & Risk Management Committee, Administration will implement an AI usage policy.

Workforce Capacity and Service Continuity

- Labour capacity is currently at its practical maximum. Administration continues to closely monitor driver availability, leave coverage, recruitment and daily deployment to protect service continuity.
- The current position reinforces the importance of workforce planning, attraction and retention, role clarity and productivity improvements, particularly as Councils consider service changes and expanded FOGO arrangements.

Fleet Renewal and Asset Management

- Six new waste collection vehicles are arriving across this week and next week as part of the fleet renewal program.

- Six replaced vehicles are being prepared for sale at auction. The coordinated arrival and disposal program supports fleet reliability, safety, service continuity and disciplined asset replacement.
- Two vehicles are again held back (as occurred last year) to sustain the fleet at 59 rather than 57.
- The Fleet Asset Management Plan is being reviewed. Further analysis of maintenance expenditure and lifecycle evidence will be undertaken before firm asset-life assumptions or values are adopted.

Safety, Risk and Assurance

- The safety program continues to focus on strengthening systems, practical controls, induction and training, and improved visibility of incidents, hazards and corrective actions.
- The LGRS Cyber Security Uplift Program has commenced, adding a further stream of assurance activity across information security and organisational resilience.
- Following a recommendation from the Audit & Risk Management Committee, Administration will work with the Board to confirm escalation expectations relating to WHS matters.
- The Payroll Internal Audit Result was re-presented to the Audit & Risk Management Committee as recommended by the Board. Considerable time was spent by Internal Auditor's UHY Haines Norton together with the Chair of the Committee to re-work the findings report into a format that was suitable to the Committee. A revised template has now been approved and has been utilised for the results of the Business Continuity audit report (as presented in item 9.10). The Payroll Audit results were accepted by the Committee and it was comfortable that the report did not need to come back to the East Waste Board noting there were no amendments to the finds or recommendations as initially presented.
- East Waste's internal Audit Work Plan initially scheduling three (3) audits per annum, was reviewed by the Committee at the 16 September 2026 Committee meeting and was supportive of a recommendation by Administration to reduce internal audits to two (2) per annum. This was the result of a review of available resourcing and organisational capacity to undertake internal audits during the 2026/27 financial year. The Asset Management Audit is in the process of finalisation with results to be presented at the November meeting cycles. At this time, the final audit to be undertaken for FY2027 will also be confirmed.

Workshop and Maintenance Improvement

- Phase 2 of the workshop and maintenance review has been completed and converted into a consolidated improvement program.
- Priority actions include clearer defect reporting and triage, monthly maintenance budget reconciliation, stronger cost visibility by vehicle and cost category, review of diagnostic and workshop systems, a staffing and sourcing business case, improved parts and supplier arrangements, and continued WHS control development.
- The program remains focused on the three original objectives of safety improvement, cost reduction and operational efficiency, with lifecycle-cost conclusions to be supported by further evidence before firm values or timeframes are adopted.

Innovation and Digital Capability

- The City of Mitcham contamination-detection pilot continues to test hopper-facing camera and AI capability to identify contamination and support targeted education and service insights.

- East Waste is continuing to build practical Copilot capability for reporting, analysis, document preparation and training content. Adoption is being approached with human review, information protection, accountability and measurable benefit as core controls.
- Work is also progressing on improved SLA metrics, Power BI reporting and data availability to strengthen transparency and evidence-based decision-making.

Employee Engagement and Organisational Capability

- The 12-month employee engagement action plan remains in implementation, with continued emphasis on communication, recognition, feedback and shared accountability.
- Leadership and team development work is being aligned with clearer responsibilities, improved cross-functional delivery and the capability required to support East Waste's future operating model.

Strategic and Emerging Focus

- Administration continues to monitor processing capacity, fuel and other major cost drivers, workforce constraints and the operational implications of future FOGO expansion. At most recent pricing the impact to the FY2027 budget is projected to be an overspend of \$760K.
- Current activity is aligned to the FY2026/27 focus on Council support, safety and compliance, service and customer outcomes, environmental performance, operational improvement, procurement maturity and future readiness.

9.2 Audited Financial Statements for the Year Ended 30 June 2026

Report Author	Finance Business Partner
Responsible Officer	General Manager
Attachments	A: Draft Financial Statements for the Year Ending 30 June 2026 B: Galpins 2025/26 Audit Completion Report C: Draft Management Representation Letter

Purpose and Context

To provide the East Waste Board (the Board) with an opportunity to review and comment on the prepared Financial Statements for year ending 30 June 2026.

Resolution of the Audit & Risk Management Committee

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

- 1. receive and note the draft FY2026 audited Financial Statements as presented in Attachment A (Agenda Item 9.2, Audit & Risk Management Committee Meeting, 16 September 2026) and the Management Representation Letter as presented in Attachment C (Agenda Item 9.2, Audit & Risk Management Committee Meeting, 16 September 2026) and recommend both documents for presentation to the East Waste Board.**
- 2. receive the draft Independent Audit Completion Report as presented in Attachment B (Agenda Item 9.2, Audit & Risk Management Committee Meeting, 16 September 2026).**

Seconded: Mr F Bell

Carried

Recommendation of the Administration

That the East Waste Board:

- 1. receive and note the draft FY2026 audited Financial Statements as presented in Attachment A (Agenda Item 9.2, Board Meeting, 24 September 2026) and the Management Representation Letter as presented in Attachment C (Agenda Item 9.2, Board Meeting, 24 September 2026).**
- 2. receive and note the Galpins Independent Audit Completion Report as presented in Attachment B (Agenda Item 9.2, Board Meeting, 24 September 2026).**
- 3. authorises the Chairman and General Manager to sign the Financial Statements as presented in Attachment A (Agenda Item 9.2, Board Meeting, 24 September 2026) and provide to Member Councils.**

Strategic Link

Objective 5. Provide Leadership

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

Background

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

9.1 Annual Plan and Budget Endorsement

Moved Cr T Jennings that the East Waste Board:

1. *Adopts the 2025/26 Annual Business Plan and Budget, inclusive of all projects and expenditure, as presented in Attachment A.*

Seconded Cr G Piggott

Carried

Discussion

The Board will note that as per East Waste's Budget Framework Policy, a 1% operating surplus target was applied to Common Fleet Costing charges in developing the FY2026 Budget. This approach was adopted to support working capital requirements, ensure sufficient financial resourcing to recover forecast operational costs and maintain long-term financial sustainability, whilst continuing to minimise annual increases passed onto Constituent Councils

The draft Financial Statements for the financial year ended 30 June 2026 are presented for review at **Attachment A** and have been prepared by East Waste's appointed accountancy firm Dean Newbery in accordance with the Model Financial Statements as required by the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

External Audit Result

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

Galpins *Audit Completion Report* has been included at **Attachment B** and a representative from Galpins attended the September Audit and Risk Committee meeting to address any queries.

The Board will note that the interim audit found that 29 of the 31 core internal controls reviewed were in place and operating effectively. No high-risk weaknesses were identified. Three moderate-risk findings were identified within the purchasing, procurement and contracting business cycle. The remainder of the business cycles reviewed did not produce findings that represented a risk of material misstatement in East Waste's Financial Statements

The end of year review was generally consistent with the interim external audit findings, with Galpins noting two (2) low-risk findings within the final management letter (**refer pg. 10-12 of Attachment B**). These findings relate to historical grant agreements associated with incomplete projects and employees with excessive annual leave balances. Observations relating to annual leave balances have been raised previously through prior-year audit correspondence, while the grant-related finding reflects the ongoing status of two Green Industries SA funded projects. Administration has acknowledged both findings and commenced actions to address the recommendations raised by the auditor.

Administration agrees with the external auditor's observations and has responded accordingly within the final management letter (**refer pg. 11-12 of Attachment B**). In relation to annual leave balances, Administration has implemented a range of measures aimed at reducing excessive leave accruals,

including the introduction of fortnightly leave balance reviews through the Executive Support Group (ESG) meetings and ongoing monitoring of employees with high leave balances. In addition, a new Dispatch & Service Delivery Lead role has recently been established to improve driver utilisation, workforce planning and operational flexibility across collection services. Administration anticipates that these initiatives will assist in improving leave management outcomes, increasing workforce capability and supporting a gradual reduction in annual leave liabilities over time

Draft FY26 Financial Statements

The draft FY2026 Financial Statements presented at **Attachment A** show a Net Deficit of \$248K. This compares with the Net Deficit of \$200K forecast through Budget Review Three (BR3), representing an unfavourable year-end variance of \$48K. Notwithstanding this variance, the final result remained broadly consistent with the BR3 predictions and reflects a number of additional movements across operational income and expenditure categories in quarter four (Q4).

Employee costs were higher than the BR3 forecast, with wages, salaries and casual agency employment costs collectively exceeding forecast by approximately \$370K. This was primarily driven by additional driver resources required to maintain service delivery levels throughout the year, including support for ongoing Food Organics Green Organics (FOGO) trial activities. Employee costs were also impacted by the recruitment and training of new employees to support operational requirements and workforce continuity, where during periods two drivers were allocated to a single vehicle during training and employee handovers. Efforts to identify and train new drivers extends the period required for driver observation but is essential in addressing the driver shortage risk. In addition, increased service requirements and staff turnover resulted in average staffing levels being approximately two full-time equivalent (FTE) employees higher than originally budgeted.

Casual agency employment costs likewise were impacted due to ongoing driver shortages and challenges attracting and retaining qualified heavy vehicle drivers. To maintain service continuity, East Waste was required to engage additional agency drivers, and, on occasion, operational management staff were required to undertake collection runs to ensure scheduled collections were completed.

The East Waste Workshop also experienced periods of staff shortages for an extended period during the fourth quarter due to a non-work-related injury. Given the need to maintain fleet servicing and maintenance activities while service demand remained elevated, additional overtime was required within the workshop to maintain fleet availability and minimise disruption to service delivery. East Waste is actively reviewing workshop resourcing, maintenance practices and fleet servicing requirements as part of the Fleet Maintenance Cost Analysis Project detailed in the Annual Plan.

Offsetting these movements were a number of favourable operating expenditure outcomes. Fuel expenditure was approximately \$224K below the BR3 forecast, while accounting and audit costs were approximately \$14K below forecast. Fleet maintenance expenditure remained broadly consistent with forecast expectations, recording actual expenditure of \$2.37 million compared with the BR3 forecast of \$2.36 million. Other expenditure categories that exceeded forecast included licence fees (\$26K), education expenditure (\$18K), registration and insurance costs (\$17K) and consulting expenditure (\$15K).

The cash balance at the end of the FY2026 period shows a net increase of approximately \$1.0 million compared with the FY2025 closing balance, with Cash and Cash Equivalents increasing from \$1.72 million at 30 June 2025 to \$2.70 million at 30 June 2026. The improved cash position was also supported by a reduction in Trade and Other Receivables from \$1.82 million at 30 June 2025 to \$1.20 million at 30 June 2026, reflecting improved debtor management and cash collection outcomes during the year.

The draft Management Representation Letter presented at **Attachment C** has been prepared by Galpins as part of the external audit completion process and was provided to the Committee for noting. The purpose of the letter is to formally confirm management's representations and disclosures made to the auditors in connection with the audit of the FY2025–26 Financial Statements. subject to Board endorsement, the General Manager will sign the enclosed draft Management Representation Letter and provide it to the auditors, together with the signed certification documents, to enable Galpins to issue the final Independent Auditor's Report for the 2025/26 financial year.

Conclusion

The FY2026 external audit has been completed without any high-risk findings, with the audit results indicating that East Waste's core internal controls were generally in place and operating effectively. The two low-risk matters identified through the year-end review have been acknowledged by Administration, with actions underway to address historical grant commitments and excessive annual leave balances. While the draft Financial Statements report a net deficit of \$248K, the result remains broadly consistent with the BR3 forecast and was influenced primarily by workforce pressures required to maintain service continuity. The improved year-end cash position and reduction in Trade and Other Receivables reflect continued focus on cash flow management throughout the year. On this basis, Administration considers the draft FY2026 audited Financial Statements and Management Representation Letter suitable for recommendation to the East Waste Board, with the Audit Completion Report received by the Committee.

EASTERN WASTE MANAGEMENT AUTHORITY INC

General Purpose Financial Report for the year ended 30 June 2026

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EASTERN WASTE MANAGEMENT AUTHORITY INC

Annual Financial Statements for the financial year ended 30 June 2026

Certification of Financial Statements

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

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and Australian Accounting Standards*.
- the financial statements present a true and fair view of the Authority's financial position at 30 June 2026 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Authority's accounting and other records.

.....
Leonard Leyland
Executive Officer

.....
Fraser Bell
Chairperson

Date:

EASTERN WASTE MANAGEMENT AUTHORITY INC

Statement of Comprehensive Income for the year ended 30 June 2026

		2026	2025
	Notes	\$'000	\$'000
Income			
User charges	2	28,484	25,178
Investment income	2	154	133
Other	2	2,363	2,085
Total Income		31,001	27,396
Expenses			
Employee costs	3	9,549	8,894
Materials, contracts & other expenses	3	18,292	15,081
Finance costs	3	709	612
Depreciation & amortisation	3	2,834	2,590
Total Expenses		31,384	27,177
Operating Surplus / (Deficit)		(383)	219
Asset disposal & fair value adjustments	4	135	55
Net Surplus / (Deficit)		(248)	274
Other Comprehensive Income		-	-
Total Other Comprehensive Income		-	-
Total Comprehensive Income		(248)	274

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

EASTERN WASTE MANAGEMENT AUTHORITY INC

Statement of Financial Position as at 30 June 2026

	Notes	2026 \$'000	2025 \$'000
Assets			
Current Assets			
Cash and cash equivalents	5	2,702	1,722
Trade & other receivables	5	1,196	1,824
Inventory		47	38
Total Current Assets		3,945	3,584
Non-current Assets			
Property, Plant & Equipment	6	11,879	10,904
Right-of-Use Assets	6	2,065	2,317
Total Non-current Assets		13,944	13,221
Total Assets		17,889	16,805
Liabilities			
Current Liabilities			
Trade & Other Payables	7	1,742	1,555
Provisions	7	1,049	1,015
Borrowings	7	2,253	1,962
Lease Liabilities	11	185	165
Total Current Liabilities		5,229	4,697
Non-current Liabilities			
Borrowings	7	9,600	8,636
Provisions	7	87	65
Lease Liabilities	11	2,053	2,239
Total Non-current Liabilities		11,740	10,940
Total Liabilities		16,969	15,637
Net Assets		920	1,168
EQUITY			
Accumulated Surplus		920	1,168
Total Equity		920	1,168

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

EASTERN WASTE MANAGEMENT AUTHORITY INC

Statement of Changes in Equity for the year ended 30 June 2026

	Accumulated Surplus \$'000	Total Equity \$'000
Balance at start of period - 1 July 2024	894	894
Net Surplus for Year	274	274
Other Comprehensive Income		
Contributed Equity	-	-
Distributions to Member Councils	-	-
	<u>1,168</u>	<u>1,168</u>
 Balance at start of period - 1 July 2025	 1,168	 1,168
Net Surplus for Year	(248)	(248)
Other Comprehensive Income		
Contributed Equity	-	-
Distributions to Member Councils	-	-
 Balance at end of period - 30 June 2026	 <u>920</u>	 <u>920</u>

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

EASTERN WASTE MANAGEMENT AUTHORITY INC

Statement of Cash Flows for the year ended 30 June 2026

	Notes	2026 \$'000	2025 \$'000
Cash Flows from Operating Activities			
Operating receipts		31,475	26,521
Investment receipts		154	133
Employee costs		(9,500)	(8,933)
Materials, contracts & other expenses		(18,125)	(14,710)
Finance payments		(691)	(632)
Net cash provided by operating activities	8	3,313	2,379
Cash Flows from Investing Activities			
Sale of replaced assets	4	135	77
Expenditure on renewal/replacement of assets	6	(3,378)	(2,236)
Expenditure on new/upgraded assets	6	(179)	(32)
Net cash used in investing activities		(3,422)	(2,191)
Cash Flows from Financing Activities			
Proceeds from Borrowings		3,216	2,178
Repayments of Borrowings		(1,961)	(2,078)
Repayment of lease liabilities		(166)	(200)
Net cash provided by (used in) financing activities		1,089	(100)
Net Increase (Decrease) in cash held		980	88
Cash & cash equivalents at beginning of period	5	1,722	1,634
Cash & cash equivalents at end of period	5	2,702	1,722

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

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2026

Note 1 – Material Accounting Policies

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

1 Basis of Preparation

1.1 Compliance with Australian equivalents to International Financial Reporting Standards

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

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

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

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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

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

1.4 Rounding

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

2 The Local Government Reporting Entity

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

3 Income Recognition

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

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2026

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

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

4 Cash, Cash Equivalents and other Financial Instruments

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

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

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

5 Property, Plant & Equipment

5.1 Initial Recognition

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

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

5.2 Materiality

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

5.3 Depreciation of Non-Current Assets

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

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

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2026

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

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

5.4 Impairment

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

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

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

6 Payables

6.1 Goods & Services

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

7 Employee Benefits

7.1 Salaries, Wages & Compensated Absences

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

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

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

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

7.2 Superannuation

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

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

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with Superannuation Guarantee Legislation (12% in 2025/26; 11.5% in 2024/25). No further liability accrues to the Authority as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. The Authority makes employer contributions as determined by the Fund's Trustee based on advice for the appointed Actuary. The rate is currently 6.3% (6.3% in 2024/25) of 'superannuation' salary.

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

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

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

Contributions to Other Superannuation Schemes

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

8 Borrowings

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

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

9 Comparative Information

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

10 Critical Accounting Estimates and Judgements

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

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

11 New Accounting Standards

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

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2026

	Notes	2026 \$'000	2025 \$'000
Note 2 - Income			
User Charges			
Waste Collection Income		18,585	17,586
Waste Processing Income		9,601	7,301
Administration		298	291
		28,484	25,178
Investment Income			
Interest on investments			
Local Government Finance Authority		154	133
		154	133
Other Income			
Bin Supply		1,094	983
Replacement Bins		1,251	970
Sundry		18	132
		2,363	2,085
Note 3 - Expenses			
Employee Costs			
Salaries and Wages		7,896	7,384
Employee leave expense		55	13
Superannuation		811	729
Wages Casual Agency		536	520
Workers' Compensation Insurance		209	209
Other		42	39
Total Employee Costs		9,549	8,894
Number of FTE Employees as at reporting date		81	77

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2026

Note 3 - Expenses (cont.)

	Notes	2026 \$'000	2025 \$'000
Materials, Contracts & Other Expenses			
Auditor's Remuneration		14	13
Additional Bin Service Costs		1,094	983
Board Expenses		35	40
Waste Processing Costs		9,598	7,303
Electricity		19	16
Fuel, Gas & Oil		2,024	1,794
Legal Expenses		20	28
Licences & Telecommunications Costs		326	266
Maintenance		3,737	3,321
Parts, Accessories & Consumables		3	3
Printing, Stationery & Postage		53	58
Professional Services		561	534
Registration & Insurance - Trucks		587	528
Sundry		221	194
		18,292	15,081
Finance Costs			
Interest on Loans		581	497
Interest on Leases		128	115
		709	612
Depreciation & Amortisation			
Buildings & Other Structures	6	61	81
Plant, Machinery & Equipment	6	2,521	2,234
Right-of-use assets	6	252	275
		2,834	2,590
Note 4 - Asset Disposals			
Proceeds from disposal		135	77
Less: Carrying amount of assets sold		-	(22)
Gain (Loss) on disposal		135	55
Note 5 - Current Assets			
Cash & Cash Equivalents			
Cash on Hand and at Bank		132	937
Deposits at Call		2,570	785
		2,702	1,722
Trade & Other Receivables			
Debtors - general		1,113	1,824
Accrued Income		12	-
Prepayments		71	-
		1,196	1,824

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2026

	2026 \$'000	2025 \$'000
Note 6 - Property, Plant & Equipment		
Buildings & Other Structures - At Cost	660	640
Accumulated Depreciation	(437)	(376)
	223	264
Plant, Machinery & Equipment - At Cost	25,290	23,322
Accumulated Depreciation	(13,634)	(12,682)
	11,656	10,640
Right-of-use-assets	2,528	2,528
Accumulated Depreciation	(463)	(211)
	2,065	2,317
Total Property, Plant & Equipment	13,944	13,221

	2025 \$'000							2026 \$'000
	Carrying Value	Additions		Disposal - Cost	Disposal - Accumulated Depreciation	Depreciation	Adjustment	Carrying Value
		New/Upgrade	Renewal					
Buildings & Other Structures	264	20	-	-	-	(61)	-	223
Plant, Machinery & Equipment	10,640	159	3,378	(1,569)	1,569	(2,521)	-	11,656
Right-of-use-asset	2,317	-	-	-	-	(252)	-	2,065
	13,221	179	3,378	(1,569)	1,569	(2,834)	-	13,944
2025 (\$'000)	11,038	32	4,763	(2,659)	2,637	(2,590)	-	13,221

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2026

	2026 \$'000		2025 \$'000	
Note 7 - Liabilities				
	Current	Non-current	Current	Non-current
Trade & Other Payables				
Goods & Services	1,570	-	1,337	-
Payments received in advance	80	-	80	-
Accrued expenses - other	92	-	138	-
	1,742	-	1,555	-
Borrowings				
Loans	2,253	9,600	1,962	8,636
	2,253	9,600	1,962	8,636
Provisions				
Annual Leave	591	-	522	-
Rostered-Day-Off (RDO)	20	-	16	-
Long Service Leave	438	87	477	65
	1,049	87	1,015	65

Note 8 - Cash Flow Reconciliation

	2026 \$'000	2025 \$'000
Total cash & equivalent assets	2,702	1,722
Balances per Cash Flow Statement	2,702	1,722
(a) Reconciliation of Change in Net Assets to Cash Flows from Operating Activities		
Net Surplus (Deficit)	(248)	274
Non-cash items in Statement of Comprehensive Income		
Depreciation	2,834	2,590
Net increase (decrease) in employee benefits	54	46
Net increase (decrease) accrued expenses	25	(13)
(Gain) / Loss on Disposal	(135)	(55)
Lease liability adjustment	-	-
	2,530	2,842
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables & inventory	619	(717)
Net increase (decrease) in trade & other payables	162	339
Net increase (decrease) in other provisions	2	(85)
Net Cash provided by (or used in) operations	3,313	2,379
(b) Financing Arrangements		
Corporate Credit Cards	15	15

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2026

Note 9 - Financial Instruments

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	Accounting Policy: Initially recognised at fair value and subsequently measured at amortised cost. Terms & conditions: Deposits on Call do not have a maturity period and have an average interest rates of 4.65% (2025: 4.1%). Carrying amount: approximates fair value due to the short term to maturity.
Receivables - Waste Collection Fees & Associated Charges	Accounting Policy: Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method. Carrying amount: approximates fair value (after deduction of any allowance).
Liabilities - Creditors and Accruals	Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority. Terms & conditions: Liabilities are normally settled on 30 day terms. Carrying amount: approximates fair value.
Liabilities - Creditors and Accruals Interest bearing borrowings	Accounting Policy: initially recognised at fair value and subsequently at amortised cost. Interest is charged as an expense using the effective interest rate. Terms & conditions: secured over future revenues and Member Councils, borrowings are repayable on fixed interest terms. Rates between 1.7% - 5.88% (2024: 1.7% - 5.88%).
Liabilities - Leases	Accounting Policy: accounted for in accordance with AASB 16 as stated in Note

Net Fair Value

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

Risk Exposures

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

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

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

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

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2026

Note 9 (cont) - Financial Instruments

Liquidity Analysis

	Maturity			Non-	
	≤ 1 year	> 1 year ≤ 5 years	> 5 years	interest bearing	Total
2026	\$000	\$000	\$000	\$000	\$000
Financial Assets					
Cash & Equivalents	2,702	-	-	-	2,702
Receivables	-	-	-	1,113	1,113
Total	2,702	-	-	1,113	3,815
Financial Liabilities					
Payables	-	-	-	1,570	1,570
Borrowings	2,811	8,914	2,049	-	13,774
Total	2,811	8,914	2,049	1,570	15,344
	Maturity			Non-	
	≤ 1 year	> 1 year ≤ 5 years	> 5 years	interest bearing	Total
2025	\$000	\$000	\$000	\$000	\$000
Financial Assets					
Cash & Equivalents	1,722	-	-	-	1,722
Receivables	-	-	-	1,824	1,824
Total	1,722	-	-	1,824	3,546
Financial Liabilities					
Payables	-	-	-	1,337	1,337
Borrowings	2,438	7,944	1,911	-	12,293
Total	2,438	7,944	1,911	1,337	13,630

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2026

Note 10 - Capital Expenditure Commitments

The Authority has committed expenditure of \$3.4 million relating to the replacement of Fleet Trucks scheduled to occur in FY27.

Note 11 - Leases

Authority as a lessee

Right-of-use-assets

The Authority leases its administrative and depot facilities at Ottoway.

	Buildings & Other Structures \$'000	Total \$'000
At 1 July 2025	2,317	2,317
Additions of right-of-use-assets	-	-
Depreciation Charge	(252)	(252)
Adjustment to right-of-use-assets	-	-
At 30 June 2026	2,065	2,065

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

At 1 July 2025	2,404
Additions	-
Accretion of interest	128
Payments	(294)
Adjustment to lease liability	-
At 30 June 2026	2,238
Current	185
Non-Current	2,053

Note 12 - Post Balance Date Events

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

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2026

Note 13 - Related Party Transactions

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

	2026	2025
	\$'000	\$'000
Salaries, allowances & other short term benefits	735	649
Total	735	649

Transactions with Related Parties:

The following transactions occurred with Related Parties:

Related Party Entity	Sale of Goods and Services (\$'000)	Amounts Outstanding from Related Parties (\$'000)	Description of Services Provided to Related Parties
Adelaide Hills Council	4,415	97	Provision of kerbside waste collection and hardwaste collection services
City of Burnside	3,774	84	Provision of kerbside waste collection and hardwaste collection services
City of Mitcham	4,141	237	Provision of kerbside waste collection and hardwaste collection services
City of Norwood, Payneham & St Peters	5,236	249	Provision of kerbside waste collection and hardwaste collection services
City of Prospect	2,617	121	Provision of kerbside waste collection and hardwaste collection services
City of Unley	5,460	254	Provision of kerbside waste collection and hardwaste collection services
Corporation of the City of Campbelltown	3,502	60	Provision of kerbside waste collection and hardwaste collection services
Corporation of the Town of Walkerville	604	11	Provision of kerbside waste collection and hardwaste collection services

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



Accountants, Auditors & Business Consultants

2025/26 Audit Completion Report

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EXECUTIVE SUMMARY

To the members of the audit & risk committee of East Waste

We are pleased to present our Audit Completion Report for the financial year ended 30 June 2026. The purpose of this document is to summarise the key accounting and audit matters that have arisen during the engagement and our audit conclusions.

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

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

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

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

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

We also confirm our intention to sign the statement by auditor regarding our independence, and confirm that for the audit of the year ended 30 June 2026 we have maintained our independence in accordance with the requirements of APES 110 – *Code of Ethics for Professional Accountants (including Independence Standards)*, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

Yours faithfully



Tim Muhlhausler CA Registered Company Auditor

Date: 14 August 2026

1. Status of our audit work

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

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

Note 1 To be provided after the audit & risk committee meeting.

Note 2 To be provided after the Board meeting

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

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

2. Key business cycles – overall audit responses

2.1. High risk areas where audit placed reliance on controls

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

Area	Why the risk is High	Overall audit response
Business cycle: User charges Account balance/s: User charges	- Largest revenue item - often used as a reference point for analysing expenditure decisions - high reliance placed on the accuracy of data captured by the weigh bridge and fees included in the fees and charges master file.	- Walkthroughs and tests of effectiveness of controls - analytical review comparing the GPS data used to track trucks to the percentage of use of trucks allocated to each constituent council when charging for waste collection - recalculation of contributions from constituent councils based on percentage of use of trucks and adopted budgeted total operating costs - recalculation of a sample of billed amounts related to processing fees based on data captured by the weighbridge (provided by waste processing facilities) and tonnage rates as per contract in place. - review of reconciliations of reports provided by Jeffries and CAWRA to the accounting system.
Business cycle: Banking Account balance/s: Cash and cash equivalents	- Material balance - fraud risk - any instances of errors and/or fraud can be indicative of broader errors - poor attitude to cash controls may be indicative of overall culture related to the entity's control environment - involves public money.	- Walkthroughs and tests of effectiveness of controls from the Better Practice Model - analytical procedures - bank confirmation - inspection of bank statements - inspection / reperformance of bank reconciliations - verification of outstanding reconciling items.

2.2. Moderate risk areas where audit placed reliance on controls

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

Area	Why controls approach	Overall audit response
Business cycle/s: Payroll Account balance/s: Employee costs, Provisions	- Involves a considerable volume of transactions - payroll records contain sensitive data and errors impact on individuals - valuation, accuracy and existence assertions can only be fully addressed by performing a review the design and effectiveness of the payroll internal controls (e.g. approval of timesheets, independent review of payroll reports, security of the payroll master file data and records, reconciliations between payroll system and the general ledger, etc).	- Walkthroughs and tests of effectiveness of controls from the Better Practice Model - analytical procedures - inspection of employee files (contracts, awards, EBs) - inspection of timesheets - recalculation of a sample of individual payments.
Business cycle/s: Purchasing, Procurement and Contracting, Accounts payable, Credit cards Account balance/s: Materials, Contracts & Other expenses, Trade and other payables	- One of the largest expense items - high volume of transactions - fraud risk area (procurement, payments and credit cards) - procurement and contracting are key focus areas for ICAC and the Audit Office of SA.	- Walkthroughs and tests of effectiveness of controls from the Better Practice Model - analytical procedures - inspection of supporting documents (contracts, invoices, purchase orders, subsequent payments, etc) for a sample of expenses - reconciliation between subsidiary AP ledgers and the general ledger - inspection of subsequent payments for a sample of recorded creditors - inspection of a sample of subsequent payments (completeness test).
Business cycle/s: General ledger Account balance/s: All	- Values from all business cycles are captured in the GL, and therefore any concerns over GL controls are pervasive across all financial statement balances - good controls to ensure completeness and accuracy of the GL are essential to ensure the fair presentation of the financial report.	- Walkthroughs and tests of effectiveness of controls from the Better Practice Model.

2.3. Moderate risk areas (substantive approach)

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

Key Business Cycles	Why substantive approach	Overall audit response
Fixed assets	Key assertions at risk such as existence and valuation can be addressed by performing substantive procedures such as additions/disposals tests and recalculation of depreciation.	- Analytical procedures - enquiries re asset management practices in place to replace and maintain waste collection trucks - inspection of supporting documents for additions and/or disposals - review of useful life estimates and depreciation calculations.
Provisions	Key assertions at risk such as valuation can be addressed by performing substantive procedures such as recalculation of AL and LSL.	- Analytical procedures - review / recalculation of annual leave, long service leave and rostered day-off provisions.
Borrowings	Key assertions at risk such as valuation can be addressed by performing substantive procedures such as obtaining confirmation from the LGFA.	- Analytical procedures - inspection of balance confirmations from lenders (e.g. LGFA, etc) - review of interest rates recorded in note disclosures.
Other income	Key assertions at risk such as accuracy and completeness can be addressed by performing analytical procedures and test of details such as inspection of relevant supporting document.	- Analytical procedures - enquires re the nature of these amounts - review of revenue recognition methodologies and assessment of whether they are accordance with accounting standards - inspection of relevant supporting documents.

2.4. Low risk areas (substantive approach)

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

2.5 Intended opinion on the financial report

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

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

3. Overall review of the Authority's internal controls

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

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

Business cycles	Controls Reviewed	Operating Effectively	Operating Effectively	Operating Effectively	2026 Findings			
		2026	2025	2024	H	M	L	BP
Purch & Procur/Contracting	3	1*	2	2	-	3*	-	-
General Ledger	6	6	5	3	-	-	-	-
Accounts Payable (AP)	4	4	4	3	-	-	-	-
Payroll	6	6	6	5	-	-	-	-
Credit Cards	4	4	4	1	-	-	-	-
User charges	5	5	5	5	-	-	-	-
Banking	3	3	3	3	-	-	-	-
Total	31	29	29	22	-	3	-	-

**Note: 2 findings related to 1 control*

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

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

The findings were rated as follows:

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

4. Final management letter

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

1. Expired grant agreements with incomplete projects		Low
Finding	The Authority has a total of \$80,000 recorded as 'payments received in advance' in the financial report, related to two grant agreements signed in June 2021. Food Waste Pilot for Multi-Unit Dwellings: This agreement, totalling \$79,960, was provided to implement a trial for offering a lined and ventilated food waste service for multi-unit dwellings in the Cities of Charles Sturt and West Torrens, with the goal of increasing source separation of kerbside recyclables. The Authority has spent \$54,960 on tasks associated with this project and expects to conclude it during the 2024/25 financial year. Piloting RFID & Bin Weight with Feedback Through a Phone App: This agreement, totalling \$50,000, was for developing a phone app to provide feedback to residents on their bin weights and assess behaviour change through regular feedback. However, no progress has been made on this project since 2021 due to issues with the IT systems involved in its development. The Authority still needs to decide whether to proceed with this project. Both agreements required a final report to be submitted by 31 January 2023, and the contracts expired on 30 June 2023. Management advised during the 2024/25 audit that both agreements are funded through Green Industries SA and that East Waste had been in regular contact with Green Industries SA regarding the progress and status of the projects. Management further advised that Green Industries SA was comfortable with the status of both projects and that both projects were expected to be concluded during the 2024/25 financial year. We followed up on this matter during the current audit and noted that the balances remain recorded as payments received in advance.	
Risk	The expiration of the grant agreements with incomplete projects represents a risk of non-compliance and potential financial liability i.e. if the projects are not completed as required, there may be a need to return the funds.	

Recommendation	Determine whether these projects will be completed and continue to liaise with the grantor to discuss the status of the projects. If it is determined that any of the projects will not be completed, the Authority will need to determine whether there is a need to return all or part of the funds, and account for this in the financial records.
Management Response	East Waste acknowledges this recommendation. East Waste will make contact with Green Industries SA to discuss the current status of both grant agreements and confirm expectations around completion or fund utilisation. We will assess whether the outstanding projects — the Food Waste Pilot for Multi-Unit Dwellings and the RFID & Bin Weight Pilot — can be progressed and completed, or whether alternative arrangements need to be considered with Green Industries SA regarding utilisation of the remaining funds. East Waste currently has multiple projects active which support the objectives of the initial grants, which may be considered suitable alternatives. If it is determined that neither these initial projects nor the current alternatives are deemed suitable, East Waste will work with Green Industries SA to determine whether funds should be returned in full or in part, and will account for this appropriately in the financial records.

2. Employees with excessive annual leave balances		Low
Finding	Audit identified 7 employees (5 employees identified in the 2024/25 FY) with annual leave balances in excess of 300 hours (approximately 2 years of entitlement).	
Risk	Leave balances exceeding the allowable balances under the relevant EB. Staff not taking leave has financial implications as leave is paid at higher rates than it was accrued, and may lead to health, safety and welfare issues. Regular taking of leave also acts as a fraud prevention control.	
Recommendation	Implement strategies to systematically reduce excessive leave balances, and prevent employees from accumulating excessive balances.	
Management Response	We acknowledge this recommendation.	

**Management
Response**

Employees with high annual leave balances will be reviewed as part of our weekly ESG and Monthly Leadership meetings, where the relevant team leaders will be notified accordingly.

This will be tracked with the aim of reducing annual leave balances over time.

We are actively reviewing headcount and run design to ensure appropriate coverage of drivers, to facilitate both more effective leave usage and reduced overtime. This will see a small increase in headcount, but with an offset benefit in leave reduction, overtime reduction, and internal upskilling.

5. Immaterial Uncorrected Misstatements

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

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

To the members of the Eastern Waste Management Authority Inc

Opinion

We have audited the accompanying financial report of the Eastern Waste Management Authority Inc (the Authority), which comprises the statements of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the Authority as at 30 June 2026, and of its financial performance and its cash flow for the year then ended in accordance with the Australia Accounting Standards, *Local Government Act 1999* and *Local Government (Financial Management) Regulations 2011*.

Basis for Opinion

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

Responsibility for the Financial Report

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

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

Auditor’s Responsibility for the Audit of the Financial Report

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

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

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

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor
Partner

Date:

Appendix 2 – Proposed Statement by Auditor

I confirm that, for the audit of the financial statements of the Eastern Waste Management Authority for the year ended 30 June 2026, I have maintained my independence in accordance with the requirements of APES 110 – *Code of Ethics for Professional Accountants (including Independence Standards)*, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor
Partner

Date:



24 September 2026

Tim Muhlhausler
Galpins
PO Box 4067
NORWOOD SOUTH SA 5067

Dear Tim,

RE: AUDIT FOR EASTERN WASTE MANAGEMENT AUTHORITY INC FOR THE YEAR ENDED 30 JUNE 2026

This representation letter is provided in connection with your audit of the financial statements of **Eastern Waste Management Authority Inc** (the “Authority”) for the year ended 30 June 2026 for the purpose of forming an opinion whether, in all material respects, the financial statements are presented fairly in accordance with the Local Government Act 1999, Local Government (Financial Management) Regulations 1999 and Australian Accounting Standards so as to present a view which is consistent with your understanding of Eastern Waste Management Authority’s financial position, the results of its operations and its cash flows.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Leonard Leyland
General Manager

24 September 2026

9.3 Regulation 10 Financial Report

Report Author	Finance Business Partner
Responsible Officer	General Manager
Attachments	A: Regulation 10 Financial Report

Purpose and Context

To present the East Waste Board (the Board) with a Report on the previous financial year performance (FY26) against budget as required by Regulation 10 of the *Local Government (Financial Management) Regulations 2011*.

Resolution of the Audit & Risk Management Committee

Moved Mr F Bell that the Audit & Risk Management Committee recommends to the East Waste Board that the Regulation 10 Financial Report, as presented in Attachment A (Item 9.3, Audit & Risk Management Committee Meeting 16 September 2026) be adopted subject to the amendments requested by the Committee.

Seconded: Ms N Caon

Carried

Recommendation of the Administration

That East Waste Board adopts the Regulation 10 Financial Report, as presented in Attachment A (Item 9.3, Board Meeting, 24 September 2026).

Strategic Link

Objective 5. Provide Leadership

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

Background

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

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

Report

This is a standing legislative report provided in accordance with the Regulations. The Regulation Financial Report included at **Attachment A**.

Eastern Waste Management Authority

Uniform Presentation of Finances

	2025/26 \$000 Adopted Budget	2025/26 \$000 BR1	2025/26 \$000 BR2	2025/26 \$000 BR3	2025/26 \$000 Actual
Income					
<i>User Charges</i>	28,531	28,531	28,661	28,361	28,484
<i>Investment Income</i>	60	75	140	140	154
<i>Grants, subsidies and contributions</i>	-	-	-	-	-
<i>Other</i>	2,119	2,219	2,220	2,570	2,363
	30,710	30,825	31,021	31,071	31,001
Expenses					
<i>Employee Costs</i>	9,170	9,261	9,261	9,261	9,549
<i>Materials, Contracts & Other Expenses</i>	17,833	17,952	18,176	18,578	18,292
<i>Depreciation, Amortisation & Impairment</i>	2,835	2,835	2,835	2,847	2,834
<i>Finance Costs</i>	720	720	720	720	709
	30,558	30,768	30,992	31,406	31,384
Operating Surplus / (Deficit)	152	57	29	(335)	(383)
Net Outlays on Existing Assets					
<i>Capital Expenditure on renewal and replacement of Existing Assets</i>	(3,390)	(3,390)	(3,390)	(3,551)	(3,378)
<i>Depreciation, Amortisation and Impairment</i>	2,835	2,835	2,835	2,847	2,834
<i>Proceeds from Sale of Replaced Assets</i>	30	30	30	136	135
	(525)	(525)	(525)	(568)	(409)
less Net Outlays on New and Upgraded Assets					
<i>Capital Expenditure on New and Upgraded Assets</i>	(135)	(135)	(135)	(60)	(179)
<i>Amounts received specifically for New and Upgraded Assets</i>	-	-	-	-	-
<i>Proceeds from Sales of Replaced Assets</i>	-	-	-	-	-
	(135)	(135)	(135)	(60)	(179)
Net Lending / (Borrowing) for Financial Year	(508)	(603)	(631)	(963)	(971)

Eastern Waste Management Authority
Statement of Comprehensive Income

	2025/26 \$000 Adopted Budget	2025/26 \$000 BR1	2025/26 \$000 BR2	2025/26 \$000 BR3	2025/26 \$000 Actual
Income					
User Charges	28,531	28,531	28,661	28,361	28,484
Investment Income	60	75	140	140	154
Grants, subsidies and contributions	-	-	-	-	-
Other	2,119	2,219	2,220	2,570	2,363
Total Income	30,710	30,825	31,021	31,071	31,001
Expenses					
Employee Costs	9,170	9,261	9,261	9,261	9,549
Materials, Contracts & Other Expenses	17,833	17,952	18,176	18,578	18,292
Depreciation, Amortisation & Impairment	2,835	2,835	2,835	2,847	2,834
Finance Costs	720	720	720	720	709
Total Expenses	30,558	30,768	30,992	31,406	31,384
Operating Surplus / (Deficit)	152	57	29	(335)	(383)
Net Gain / (Loss) on Disposal of Assets	30	30	30	136	135
Amounts received specifically for new/upgraded assets	-	-	-	-	-
Net Surplus / (Deficit)	182	87	59	(199)	(248)
Other Comprehensive Income					
Other Comprehensive Income	-	-	-	-	-
Total Comprehensive Income	182	87	59	(199)	(248)

Eastern Waste Management Authority

Statement of Cash Flows

	2025/26 \$000 Adopted Budget	2025/26 \$000 BR1	2025/26 \$000 BR2	2025/26 \$000 BR3	2025/26 \$000 Actual
Cash Flows from Operating Activities					
Operating Receipts	30,650	30,750	30,881	30,931	31,475
Investment Receipts	60	75	140	140	154
Employee costs	(9,050)	(9,141)	(9,141)	(9,141)	(9,500)
Materials, contracts & other expenses	(17,833)	(17,952)	(18,176)	(18,578)	(18,125)
Interest Payments	(697)	(697)	(697)	(697)	(691)
Net cash provided by (used in) operating activities	3,130	3,035	3,007	2,655	3,313
Cash Flows from Investing Activities					
Sale of Replaced Assets	30	30	30	136	135
Expenditure on Renewal/Replacement Assets	(3,390)	(3,390)	(3,390)	(3,551)	(3,378)
Expenditure on New/Upgraded Assets	(135)	(135)	(135)	(60)	(179)
Net cash provided by (used in) investing activities	(3,495)	(3,495)	(3,495)	(3,475)	(3,422)
Cash Flows from Financing Activities					
Proceeds from Borrowings	3,390	3,390	3,390	3,390	3,216
Repayment of Lease Liabilities	(168)	(168)	(168)	(168)	(166)
Repayment of Borrowings	(2,150)	(2,150)	(2,150)	(2,150)	(1,961)
Net cash provided by (used in) financing activities	1,072	1,072	1,072	1,072	1,089
Net Increase (Decrease) in cash held	707	612	584	252	980
Cash & Cash Equivalents at the beginning of period	1,993	1,722	1,722	1,722	1,722
Cash & Cash Equivalents at end of period	2,700	2,334	2,306	1,974	2,702

Eastern Waste Management Authority

Statement of Financial Position

	2025/26 \$000 Adopted Budget	2025/26 \$000 BR1	2025/26 \$000 BR2	2025/26 \$000 BR3	2025/26 \$000 Actual
Current Assets					
Cash & Cash Equivalents	2,700	2,334	2,306	1,974	2,702
Trade & Other Receivables	1,413	1,824	1,824	1,824	1,196
Inventory	63	38	38	38	47
Total Current Assets	4,176	4,196	4,168	3,836	3,945
Non-Current Assets					
Property, Plant & Equipment	13,973	13,911	13,911	13,985	11,879
Right-of-Use Assets	-	-	-	-	2,065
Total Non-Current Assets	13,973	13,911	13,911	13,985	13,944
Total Assets	18,149	18,107	18,079	17,821	17,889
Current Liabilities					
Trade & Other Payables	1,588	1,578	1,578	1,578	1,742
Borrowings	2,285	2,285	2,285	2,285	2,253
Provisions	1,110	1,075	1,075	1,075	1,049
Lease Liabilities	-	-	-	-	185
Total Current Liabilities	4,983	4,938	4,938	4,938	5,229
Non-Current Liabilities					
Borrowings	11,789	11,789	11,789	11,789	9,600
Provisions	169	125	125	125	87
Lease Liabilities	-	-	-	-	2,053
Total Non-Current Liabilities	11,958	11,914	11,914	11,914	11,740
Total Liabilities	16,941	16,852	16,852	16,852	16,969
Net Assets	1,208	1,255	1,227	969	920
Equity					
Accumulated Surplus	1,208	1,255	1,227	969	920
Total Equity	1,208	1,255	1,227	969	920

Eastern Waste Management Authority

Statement of Changes in Equity

	2025/26 \$000 Adopted Budget	2025/26 \$000 BR1	2025/26 \$000 BR2	2025/26 \$000 BR3	2025/26 \$000 Actual
Accumulated Surplus					
Balance at beginning of period	1,026	1,168	1,168	1,168	1,168
Net Surplus / (Deficit)	182	87	59	(199)	(248)
Transfers from reserves	-	-	-	-	-
Transfers to reserves	-	-	-	-	-
Distribution to Councils	-	-	-	-	-
Balance at end of period	1,208	1,255	1,227	969	920
Total Equity	1,208	1,255	1,227	969	920

9.4 Review of Fleet Asset Management Plan & Strategy 2027-2036

Report Author	Finance Business Partner
Responsible Officer	General Manager
Attachments	A: Revised Fleet Asset Management Plan and Strategy 2027-2036

Purpose and Context

To provide the East Waste Board (the Board) with the opportunity to consider and adopt the Fleet Asset Management Plan & Strategy 2027-2036.

Resolution of the Audit & Risk Management Committee

Moved Ms N Caon that the Audit & Risk Management Committee recommend to the East Waste Board that the revised East Waste Fleet Asset Management Plan & Strategy 2027-2036, as presented in Attachment A (Item 9.4, Audit & Risk Management Committee Meeting, 16 September 2026), be adopted subject to amendments as recommended by the Committee.

Seconded: Mr F Bell

Carried

Recommendation of the Administration

That the East Waste Board:

- 1. Adopts the East Waste Fleet Asset Management Plan & Strategy 2027-2036, as presented in Attachment A (Agenda Item 9.4, East Waste Board Meeting, 24 September 2026).***
- 2. Authorises the General Manager, or nominee, to make minor technical or typographical amendments to the East Waste Fleet Asset Management Plan & Strategy 2027-2036, as contained in Attachment A, Item 9.4, East Waste Board Meeting 24 September 2026.***

Strategic Link

Objective 5. Provide Leadership

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

Background

The Fleet Asset Management Plan & Strategy (the Plan) is a 10-year strategic plan which has been prepared to further enhance the governance and strategic asset management planning activities of East Waste.

Report

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

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

The draft Plan was reviewed by the Audit & Risk Management Committee at the meeting held 16 September 2026. It was suggested that Administration include additional context in the document relating to:

- Future demand and fleet capacity requirements.
- Fleet age profile and breakdown by vehicle type, make and body.
- Fleet replacement assumptions and lifecycle management.
- Fuel cost assumptions and long-term fuel projections.
- Current and residual risk ratings and associated control measures.

Administration incorporated this information into the document as presented to the Board for its consideration.

The financial projections within the Plan will influence the FY2027 Budget Review One (BR1) as well as the upcoming review of the Long-Term Financial Plan, which will be presented at a future Board meeting.

Conclusion

The Fleet Asset Management Plan & Strategy 2027–2036 provides a structured framework for the management, renewal and funding of East Waste's fleet assets over the next ten years. The Plan has been updated following review by the Audit & Risk Management Committee and incorporates additional information relating to future demand, fleet capacity, replacement assumptions, fuel and maintenance projections, risk management and governance requirements. Adoption of the Plan will support future budget development, long-term financial planning and ongoing fleet replacement decision-making.



**Fleet Asset
Management Plan &
Strategy
2027-2036**

September 2026

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Introduction

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

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



City of
Norwood
Payneham
& St Peters



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

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

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

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

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

For the purposes of this plan, 'Fleet' refers to East Waste's waste collection vehicles only. As of August 2026, East Waste has a fleet of 59 vehicles, comprising of three primary vehicle types, being:

- 52 Robotic Arm Collection Vehicles (RACV).
- 4 Rear Lift trucks.
- 3 Rear Loader trucks.

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

The Strategic Link

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

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

Vision Statement

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

Strategy Drivers

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

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

Fleet Asset Profile

East Waste maintains a fleet of 59 vehicles (as at August 2026), predominantly consisting of Robotic Arm Collection Vehicles (RACVs) for undertaking East Waste's core kerbside collection services, and utilises Rear Loader Vehicles (RLCV) to undertake hard waste collection services and smaller rear lift vehicles for litter services.

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



The fleet is modern with an average age across the RACVs of 4.09 years (as at August 2026), with the Rear Lift and Rear Loader vehicles closer to the end of their useful life.

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

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

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

East Waste utilises contracted maintenance services for the compactor bodies for a period of seven (7) years, while all cab-chassis servicing is completed on a 250-hour and 500-hour maintenance schedule within East Waste's internal workshop. Maintenance costs are predicted to increase marginally year-on-year in the first seven (7) years and generally peak between the eighth and ninth year for an RACV. Beyond this point, maintenance expenditure becomes increasingly variable due to the greater likelihood of major component failures, increased repair frequency and reduced vehicle reliability. For this reason, eight (8) years is deemed to be the ideal fleet replacement age, at which time the vehicle is considered to have reached the end of its prescribed useful life. There are

circumstances where consideration is given to delaying fleet asset replacement in cases where an RACV has undergone major refurbishment works or a complete engine rebuild. East Waste is also undertaking a Fleet Maintenance Cost Analysis Project to better understand lifecycle maintenance trends and inform future replacement assumptions, which may be used to revise this Plan if necessary.

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

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

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

Fleet and workforce adequacy are monitored through operational capacity coverage, calculated as actual resources available compared with the resources required to deliver scheduled services. This measure is a more direct indicator of service resilience than comparing operating hours with the maximum theoretical working window. East Waste has established a preferred coverage range of 100%–110%, providing sufficient capacity to meet planned requirements while retaining a prudent buffer for leave, breakdowns, servicing, training and other operational disruptions.

Available tracking indicates that fleet capacity has generally remained at or above operational requirements, while workforce capacity has remained stable but frequently marginally below the preferred minimum of 100%. Workforce coverage is therefore the primary capacity focus, supported by active recruitment and retention initiatives. Continued weekly monitoring will inform fleet planning, workforce planning and service delivery risk management.

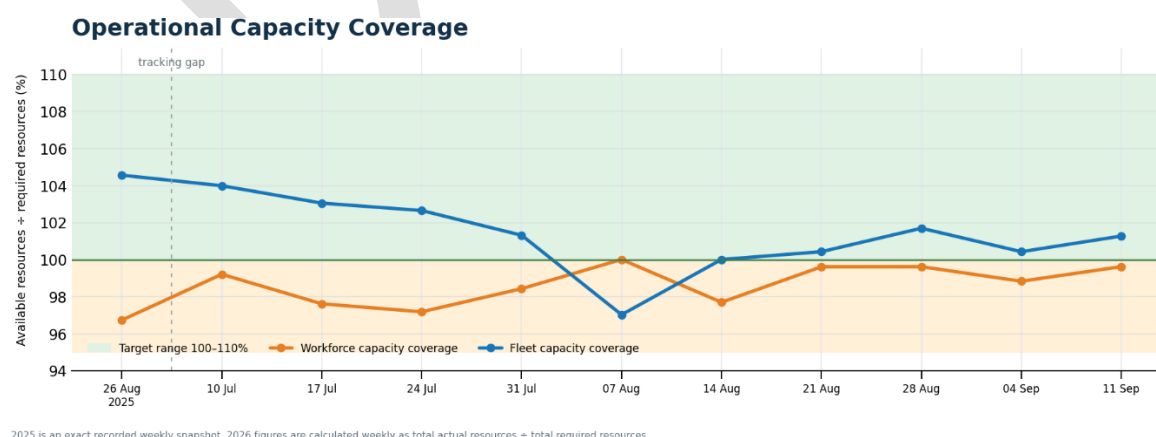


Figure 1: Operational capacity coverage. The discontinuity identifies the period for which a complete weekly series was not available.

Levels of Service

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

● Technical Service Levels

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

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

● Constituent Council and Community Service Levels

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

Customer Service Level	Achieved By
<i>Cost effective service to Constituent Councils</i>	Fleet assets are acquired and maintained over their useful life in a cost-efficient manner.

<i>Safety of East Waste staff and Constituent Council Communities</i>	Fleet assets and operators, are risk assessed to ensure they are operated safely within the community.
<i>Minimum Service levels provided as per Constituent Council Service Level Agreements</i>	Fleet assets are acquired and maintained over their useful life in line with minimum requirements set out in East Waste Service Level Agreements, (SLAs in development).
<i>Maintain a well-presented, and visually appealing fleet</i>	Through cleanliness standards and employment of a full-time yard hand worker responsible for scheduled truck washing.
<i>Operational requirements are safely and effectively met</i>	Fleet assets are managed and maintained to best practice industry standards.
<i>Provide sufficient fleet assets to undertake waste collection to meet Levels of Service</i>	Number of fleet assets and their specifications meet operational requirements.
<i>Sustainability</i>	Environmental performance is considered when selecting fleet assets, including emission levels, with consideration given to alternate fuel powered vehicles.
<i>Capacity Coverage</i>	Monitor workforce and fleet resources available against operational requirements, with a preferred coverage range of 100%–110%, to support service continuity and resilience.

◆ Legislative Requirements

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

<i>Local Government Act 1999</i>	Sets out the role, purpose, responsibilities and powers of local governments including the preparation of a Long Term Financial Plan supported by infrastructure and asset management plans for sustainable service delivery.
<i>Eastern Waste Management Authority Charter</i>	Clause 43 states that the Board must prepare an asset management plan as part of the Business Plan.
<i>Relevant Heavy Vehicle National Law and Regulations</i>	Provides laws and regulations related to heavy vehicles over 4.5 tonnes gross vehicle mass.
<i>Road Traffic Act 1961</i>	Sets vehicle standards, mass and loading requirements and other safety measures in relation to light vehicles. Contains powers for Council to install and remove traffic control devices.
<i>Local Nuisance and Litter Control Act 2016</i>	An Act to regulate local nuisance and littering, encompassing noise and waste collection times.
<i>SafeWork SA as relevant to Fleet Management</i>	Provides the Code of Practice and registration for Managing Risks of Plant in the Workplace.
<i>Work Health and Safety Act 2012 (SA)</i>	Provides guidelines for protection of the health, safety and welfare of persons at work.

Australian Accounting Standards	Sets out the financial reporting standards relating to the recognition and depreciation of assets.
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Future Demand

Demand Forecast and Management

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

Key drivers that influence demand for East Waste fleet assets include population and demographic change, changes in waste stream generation, uptake of additional or new services, and evolving collection configurations. Future planning will specifically consider growth in multi-unit dwellings, the potential need for smaller collection vehicles where access or service design requires them, and the operational case for retaining two replacement vehicles so that the total fleet is maintained at 59 vehicles. These matters are planning considerations rather than fixed assumptions and will require assessment with Constituent Councils as service requirements develop.

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

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

East Waste acknowledges that kerbside waste collection will be affected by future fluctuations in waste streams, housing form and service design. The ability to maintain appropriate fleet capacity coverage, vehicle suitability and efficient running costs will inform whether additional, replacement or differently configured fleet assets are required. Expansion or reconfiguration of the fleet for new services is not predetermined within this Plan and will be considered through annual review, the Annual Business Plan and Budget, and consultation with Constituent Councils.

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

Environmental Considerations

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

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

Technology Advancements

East Waste remains committed to monitoring emerging vehicle technologies and alternative fuel sources to support future fleet sustainability objectives. This commitment was demonstrated through the acquisition of South Australia's first fully electric Robotic Arm Collection Vehicle (RACV) in 2020. While the vehicle provided valuable operational experience and insights into electric heavy vehicle technology, it was ultimately unable to consistently meet East Waste's operational service requirements and was subsequently replaced by a conventional diesel-powered vehicle.

East Waste continues to utilise the knowledge gained from this trial, together with ongoing research and industry engagement, to assess the suitability of emerging technologies for waste collection operations. Particular attention is being given to developments in electric and hydrogen-powered refuse collection vehicles, battery technology, vehicle range capabilities and charging infrastructure.

Hydrogen-powered vehicles continue to attract significant interest within the waste industry and may provide opportunities for future fleet decarbonisation. However, key barriers currently include limited hydrogen production and refuelling infrastructure, uncertainty surrounding long-term operating costs and the higher capital cost of hydrogen-powered vehicles compared with conventional diesel alternatives. For these reasons, the replacement of East Waste's diesel fleet with hydrogen-powered vehicles is not considered practical within the timeframe of this Plan.

East Waste will continue to monitor technological developments and alternative fuel solutions as they mature, with consideration given to future adoption where operational, financial and infrastructure requirements can be met.

Legislation

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

Fleet Lifecycle Management

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

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

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

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

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

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

The following table summarises the estimated direct lifecycle operating costs for each truck type, including fuel, repairs and maintenance, registration and insurance. Costs are shown in today's dollars without inflators. Further detail is provided in the Financial Summary of the Plan on page 16.

Estimated lifecycle operating costs

	Service	Estimated Total Useful Life (Years)	Estimated Total Running & Maintenance Costs over Total Useful Life
Kerbside RACV	Kerbside Collections	8	\$820,035
Rear Lift	Litter Bins & MUD Collections	10	\$672,245
Rear Loader	Hard Waste Collections	10	\$612,752

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

Fleet Age Profile by Vehicle Type, Make and Body

Age (years)	Type	Make	Body	Count	Plant Numbers
1	Hard Waste	Isuzu	24m Bucher	1	137
1	Litter	Isuzu	10m Bucher	2	LT7, LT8
1	RACV	Isuzu	29m Bucher	1	136
1	RACV	Isuzu	29m Bucher	1	135
1	RACV	Volvo	29m Superior Pak	12	144, 145, 146, 147, 148, 149, 138, 139, 140, 141, 142, 143
2	Hard Waste	Isuzu	24m Bucher	1	134
2	RACV	Isuzu	29m Bucher	8	126, 127, 128, 129, 130, 131, 132, 133
3	RACV	Isuzu	29m Bucher	7	119, 120, 121, 122, 123, 124, 125
4	RACV	Isuzu	29m & 24m Superior Pak	6	113, 114, 115, 116, 117, 118
5	Litter	Isuzu	10m Superior Pak	1	LT6
5	RACV	Isuzu	29m Superior Pak	5	108, 109, 110, 111, 112
6	RACV	Isuzu	24m Superior Pak	4	104, 105, 106, 107
7	Litter	Isuzu	11m Bucher	1	LT5
7	RACV	Iveco	29m & 24m Bucher	4	99, 100, 101, 102
8	RACV	Iveco	29m & 24m Bucher	4	94, 95, 96, 97
9	Hard Waste	Isuzu	24m Bucher	1	98

Total Trucks by Make

Make	Count
Isuzu	39
Volvo	12
Iveco	8
Total	59

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

East Waste, via a Request for Tender process, invites suppliers to submit pricing for the programmed fleet replacement and maintenance to secure a multi-year contract (typically 3 years). To attract the most cost-effective service East Waste allows flexible options to tender, either for cab chassis or compactor bodies alone, or the complete unit. East Waste is currently in the second year of its fleet supply arrangement with Superior Pak following the completion of a competitive tender process in 2025. The contract provides for the supply of up to 18 vehicles, with an option for an additional two vehicles, over an initial three-year term with a further two-year extension option.

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

Fleet Risk Management

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

The following table presents the five priority fleet and operational risks most relevant to this Plan. It identifies the current exposure, active actions and controls, and the residual risk rating targeted through those treatments. Ratings align with the Operational Risk Register.

Priority risk	Why it matters / current exposure	Actions and controls	Current risk	Residual risk
Vehicle accident resulting in serious injury, fatality or major loss	A vehicle accident involving driver fatigue, mechanical failure, competency gaps or third-party road users results in serious injury or fatality, significant asset or property damage, legal liability, regulatory action or material service disruption. Minor vehicle and property damage incidents are managed through operational processes and are not the basis of this assessment.	Route design to minimise reversing; fatigue-managed rosters; licence and competency verification; scheduled driver assessments; vehicle safety technology; defensive driving training; incident investigation and corrective actions.	High	Medium

Serious injury during collection or maintenance activities	Moving plant, crushing or entrapment, hazardous waste exposure, maintenance activity or inadequate isolation may result in serious injury, permanent impairment or fatality. Routine low consequence injuries are managed through operational reporting and corrective action processes.	Guarded plant; isolation and lock-out systems; safe work instructions; task-specific training; supervision; incident reporting and corrective action monitoring.	High	Medium
Unplanned vehicle failure and extended downtime	Inadequate maintenance, breakdowns or operation beyond the recommended lifecycle may interrupt collections, increase costs and create compliance or safety exposure.	Planned fleet replacement; NHVR-compliant preventative maintenance; telematics monitoring; pre-start inspections; defect reporting and rectification; critical spare parts holdings; contingency fleet arrangements.	High	Medium
Fire in mobile garbage collection trucks, including lithium-ion battery ignition	Prohibited items, particularly lithium-ion batteries, may ignite during compaction. Consequences may include serious injury, fleet loss, environmental harm, service disruption and regulatory investigation.	Community education regarding prohibited waste; driver awareness and response training; fire suppression systems; thermal monitoring; emergency response procedures; incident reporting and investigation.	High	Medium
Workforce absence and insufficient operational capacity	Turnover, illness, injury, extended leave or recruitment challenges may reduce operational capacity, increase fatigue and overtime exposure, and affect service delivery continuity.	Workforce planning; leave management; cross-training; flexible staffing arrangements; health and wellbeing programs; weekly workforce capacity coverage monitoring.	High	Medium

These risks and controls are monitored through East Waste's operational risk management, fleet maintenance, workforce planning and business continuity processes. Where residual risk remains above tolerance or controls are not operating as intended, further treatment and escalation will be undertaken in accordance with the Risk Management Framework and Business Continuity Plan.

Financial Summary

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

The tables presented in Appendices 1–5 detail East Waste's financial projections for fleet replacement costs, fuel, fleet operating costs and depreciation over the life of the Plan, by fleet asset.

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

Expenditure	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Replacement	3,452	4,169	3,521	4,263	3,852	4,847	4,284	5,153	4,352	4,853
Fuel	3,409	3,529	3,652	3,780	3,913	4,049	4,191	4,338	4,490	4,647
Maintenance	2,323	2,446	2,586	2,633	2,823	3,000	3,122	3,093	3,204	3,411
Registration/Insurance	432	445	458	472	486	501	516	531	547	564
Depreciation	2,711	3,041	3,233	3,464	3,562	3,733	4,146	4,313	4,272	4,358

Fleet Replacement

Appendix 1 reflects the anticipated fleet replacement schedule and costs by year over the life of the Plan. Six vehicles are planned for replacement in FY2026–27, followed by a program of generally 6–7 vehicles per year. This approach supports the objective of maintaining the RACV fleet around its 8-year useful life while managing delivery timing, operational continuity and borrowing requirements.

East Waste currently follows a replacement strategy of approximately 6–7 vehicles per year. Under this approach, a small number of vehicles may remain in service into their 9th year before replacement. As part of the Fleet Maintenance Cost Analysis Project, East Waste is assessing whether extending the operational life of selected vehicles beyond 8 years represents a more cost-effective outcome. The assessment considers maintenance expenditure trends, vehicle reliability and the fact that vehicles are generally fully depreciated to their residual value after 8 years. The outcomes of this project will assist in refining future replacement assumptions and long-term fleet renewal strategies.

Service growth and increased Food Organics and Garden Organics (FOGO) collection activity continue to influence fleet capacity and replacement timing. Future reviews will also consider growth in multi-unit dwellings, the possible use of smaller collection vehicles, and whether two replaced vehicles should be retained to maintain a total fleet of 59 vehicles and strengthen breakdown and servicing resilience. These options will be assessed with Constituent Councils against service requirements, lifecycle cost, vehicle suitability and operational risk. Where existing fleet capacity is

insufficient, options may include extending the useful life of selected vehicles, retaining replaced assets or acquiring additional or differently configured vehicles.

Replacement costs use current quoted pricing in Year 1, followed by annual escalation assumptions of 4.0%, 3.5% and 3.1%, with a 6.0% adjustment in Year 5 to recognise the potential impact of contract renewal and market repricing. The model assumes all future 23-metre RACV replacements will be 29-metre vehicles. The current Superior Pak arrangement for Volvo vehicles is reflected in the replacement forecast.

Operating Costs

For financial modelling purposes, fleet operating costs are based on a planning assumption of 59 vehicles throughout the life of the Plan and comprise fuel, repairs and maintenance, and registration and insurance. The required fleet size and mix will be reviewed as service needs develop, including consideration of multi-unit dwelling growth, smaller vehicle requirements and the possible retention of two replacement vehicles.

Fuel

Fuel is the most significant cost associated with operating the fleet (and the most volatile), estimated to cost East Waste \$3.409m in FY2026–27. Appendix 2 details the estimated fuel costs per annum per fleet asset over the life of the Plan. Assumptions are calculated based on the estimated annual litres of fuel consumed by each vehicle category, multiplied by the anticipated \$/litre. Based on the fuel modelling, East Waste is expected to consume approximately 1.364 million litres of diesel during FY2026–27.

Year 1 of the Plan predicts a starting diesel price of \$2.50 per litre, increasing to approximately \$3.49 per litre in Year 10 based on an inflator of 3.5% applied year-on-year. Whilst East Waste Administration acknowledges that fuel prices are prone to fluctuations rather than a linear increase, the overall increase in the predicted diesel price over the life of the Plan is approximately \$0.91 per litre. This assumption is considered reasonable having regard to historic movements in diesel prices over the last decade. Fuel remains both a significant and volatile expense to East Waste and is therefore closely monitored through the Budget Review Process.

Repairs & Maintenance

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

R&M expenditure is forecast at \$2.323m in FY2026-27, increasing to \$3.411m in FY2035-36. The estimated cost per vehicle takes into account vehicle age, planned maintenance requirements, internal labour, materials, scheduled servicing, tyres, contracted maintenance and expected unscheduled maintenance. A 3.0% annual inflator has been applied.

Whilst elements of R&M expenditure can be forecast with reasonable accuracy, including contracted maintenance, scheduled servicing requirements and internal labour costs, East Waste continues to experience periodic significant unplanned maintenance events across the fleet. Historical maintenance trends have included major engine, transmission and differential failures, while increased FOGO collection activity places additional capacity demands on the fleet. Appendix 3

represents East Waste's best estimate of planned and expected maintenance expenditure. However, Administration acknowledges that an additional allowance of approximately 5% above forecast maintenance expenditure may be required in individual years to respond to significant unplanned or unscheduled maintenance events. East Waste will continue to monitor fleet maintenance expenditure through the quarterly Budget Review Process and periodic analysis of major repair events.

As part of the Fleet Maintenance Cost Analysis Project, East Waste is undertaking a detailed review of historical maintenance expenditure and asset performance to better understand the relationship between vehicle age, reliability and maintenance costs. The outcomes of this project are expected to provide greater insight into long-term maintenance trends and assist in refining future fleet replacement and maintenance assumptions.

Registration & Insurance

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

FY2026-27 registration & insurance expenditure is forecast at approximately \$432k for the 59-vehicle fleet. A 3.0% annual inflator has been applied, increasing the forecast to approximately \$564k by FY2035-36.

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

Depreciation

Estimated depreciation costs are displayed in Appendix 5 by plant allocation over the life of the Plan. East Waste utilises the straight-line depreciation method, with RACVs typically depreciated over 8 years. A residual value of \$5,000 is applied to new and future replacement vehicles, while existing vehicles retain the residual values contained in their current depreciation schedules. Depreciation is projected to increase by an average of approximately 6.7% per annum over the life of the Plan, from \$2.711m in FY2026–27 to \$4.875m in FY2035–36. This increase is primarily due to the replacement of approximately 6–7 vehicles per year, combined with anticipated increases in fleet acquisition costs over time.

East Waste will be replacing Fleet Assets that have exceeded their original estimated useful lives and have been fully depreciated to \$0 in earlier years of the Plan. The extended use of assets beyond their expected lifespan is generally driven by operational requirements, including increased service demands, trial programs and the need to maintain sufficient operational capacity across the fleet. At the commencement of this Plan, four trucks within the fleet are over eight years of age and remain in service to support operational requirements, including increased Food Organics and Garden Organics (FOGO) collection activities. East Waste continues to monitor the performance and maintenance costs of these assets to ensure that their continued operation remains operationally and financially appropriate. As part of the Fleet Maintenance Cost Analysis Project,

East Waste is assessing whether the extended use of selected vehicles beyond their estimated useful life represents a more cost-effective outcome for the organisation. The outcomes of this project will assist in refining future fleet replacement assumptions and long-term asset management strategies.

Funding of Fleet Replacement & Operating Costs

Operating costs associated with the running of fleet assets are funded from the Common Fleet Costing charges, being the annual waste collection charge set for Constituent Councils through the approved Budget. In setting the annual Common Fleet Costing charge, consideration of annual operating costs (including the recovery of depreciation expense) is factored into the calculation. Commencing from FY2026–27, Common Fleet Costing charges are billed monthly to Constituent Councils, providing improved cash flow management and alignment with ongoing operating expenditure requirements.

The funding of all fleet assets is undertaken by fixed-rate loans obtained through the Local Government Finance Authority (LGFA) in accordance with East Waste's Treasury Management Policy, with loan terms generally aligned to the estimated useful lives of the assets.

Valuation Forecasts

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

Plan Improvement and Monitoring

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

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

This Plan, including its effectiveness, will be reviewed annually in conjunction with the LTFP and with consideration given to the Annual Business Plan & Budget. The Plan will be amended where necessary to recognise changes in service levels or the resources available to provide those services.

DRAFT

**East Waste
Fleet Asset Management Plan & Strategy 2027-2036
Forecasted Replacement Costs**

APPENDIX 1

Plant Allocation	Plant No.	Replacement Plant	Asset Description	Original Acquisition	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Yr 6	Yr 7	Yr 8	Yr 9	Yr 10
	Year 1	Year 1	Year 1		2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
1	83	144	29M Robotic Arm Collection Vehicle (RACV)	15-09-2026	\$ 575,417								\$ 758,910	
2	85	145	29M Robotic Arm Collection Vehicle (RACV)	15-09-2026	\$ 575,417								\$ 758,910	
3	89	146	29M Robotic Arm Collection Vehicle (RACV)	15-09-2026	\$ 575,417									\$ 782,436
4	90	147	29M Robotic Arm Collection Vehicle (RACV)	15-09-2026	\$ 575,417									\$ 782,436
5	91	148	29M Robotic Arm Collection Vehicle (RACV)	15-09-2026	\$ 575,417									\$ 782,436
6	92	149	29M Robotic Arm Collection Vehicle (RACV)	15-09-2026	\$ 575,417									\$ 782,436
7	94		29M Robotic Arm Collection Vehicle (RACV)	31-07-2017		\$ 595,556								
8	95		29M Robotic Arm Collection Vehicle (RACV)	31-07-2017		\$ 595,556								
9	96		29M Robotic Arm Collection Vehicle (RACV)	31-07-2017		\$ 595,556								
10	97		29M Robotic Arm Collection Vehicle (RACV)	31-07-2017		\$ 595,556								
11	98		Hard Waste Rear Loader Vehicle	25-11-2016			\$ 450,862							
12	99		29M Robotic Arm Collection Vehicle (RACV)	01-10-2018		\$ 595,556								
13	100		29M Robotic Arm Collection Vehicle (RACV)	01-10-2018		\$ 595,556								
14	101		29M Robotic Arm Collection Vehicle (RACV)	02-10-2018			\$ 614,018							
15	102		29M Robotic Arm Collection Vehicle (RACV)	01-10-2018		\$ 595,556								
16	104		29M Robotic Arm Collection Vehicle (RACV)	10-03-2020			\$ 614,018							
17	105		29M Robotic Arm Collection Vehicle (RACV)	10-03-2020			\$ 614,018							
18	106		29M Robotic Arm Collection Vehicle (RACV)	10-03-2020			\$ 614,018							
19	107		29M Robotic Arm Collection Vehicle (RACV)	10-03-2020			\$ 614,018							
20	108		29M Robotic Arm Collection Vehicle (RACV)	15-10-2020				\$ 633,053						
21	109		29M Robotic Arm Collection Vehicle (RACV)	15-10-2020				\$ 633,053						
22	110		29M Robotic Arm Collection Vehicle (RACV)	15-10-2020				\$ 633,053						
23	111		29M Robotic Arm Collection Vehicle (RACV)	15-10-2020				\$ 633,053						
24	112		29M Robotic Arm Collection Vehicle (RACV)	15-10-2020				\$ 633,053						
25	113		29M Robotic Arm Collection Vehicle (RACV)	01-10-2021				\$ 633,053						
26	114		29M Robotic Arm Collection Vehicle (RACV)	27-10-2021				\$ 671,669						
27	115		29M Robotic Arm Collection Vehicle (RACV)	01-11-2021				\$ 671,669						
28	116		29M Robotic Arm Collection Vehicle (RACV)	01-11-2021				\$ 671,669						
29	117		29M Robotic Arm Collection Vehicle (RACV)	01-11-2021				\$ 671,669						
30	118		29M Robotic Arm Collection Vehicle (RACV)	09-11-2021				\$ 671,669						
31	119		29M Robotic Arm Collection Vehicle (RACV)	30-11-2022					\$ 692,491					
32	120		29M Robotic Arm Collection Vehicle (RACV)	08-12-2022					\$ 692,491					
33	121		29M Robotic Arm Collection Vehicle (RACV)	30-11-2022					\$ 692,491					
34	122		29M Robotic Arm Collection Vehicle (RACV)	23-01-2023					\$ 692,491					
35	123		29M Robotic Arm Collection Vehicle (RACV)	23-11-2022					\$ 692,491					
36	124		29M Robotic Arm Collection Vehicle (RACV)	20-01-2023					\$ 692,491					
37	125		29M Robotic Arm Collection Vehicle (RACV)	20-04-2023					\$ 692,491					
38	126		29M Robotic Arm Collection Vehicle (RACV)	01-09-2023						\$ 713,958				
39	127		29M Robotic Arm Collection Vehicle (RACV)	01-09-2023						\$ 713,958				
40	128		29M Robotic Arm Collection Vehicle (RACV)	01-09-2023						\$ 713,958				
41	129		29M Robotic Arm Collection Vehicle (RACV)	01-09-2023						\$ 713,958				
42	130		29M Robotic Arm Collection Vehicle (RACV)	31-03-2024							\$ 736,091			
43	131		29M Robotic Arm Collection Vehicle (RACV)	26-03-2024						\$ 713,958				
44	132		29M Robotic Arm Collection Vehicle (RACV)	26-03-2024						\$ 713,958				
45	133		29M Robotic Arm Collection Vehicle (RACV)	26-03-2024							\$ 736,091			
46	134		Hard Waste Rear Loader Vehicle	26-03-2024								\$ 557,252		
47	135		29M Robotic Arm Collection Vehicle (RACV)	21-01-2025								\$ 736,091		
48	136		29M Robotic Arm Collection Vehicle (RACV)	10-12-2024								\$ 736,091		
49	137		Hard Waste Rear Loader Vehicle	22-01-2025										\$ 574,527
50	138		29M Robotic Arm Collection Vehicle (RACV)	01-10-2025								\$ 736,091		
51	139		29M Robotic Arm Collection Vehicle (RACV)	01-10-2025								\$ 736,091		
52	140		29M Robotic Arm Collection Vehicle (RACV)	01-10-2025								\$ 736,091		
53	141		29M Robotic Arm Collection Vehicle (RACV)	01-10-2025									\$ 758,910	
54	142		29M Robotic Arm Collection Vehicle (RACV)	01-10-2025									\$ 758,910	
55	143		29M Robotic Arm Collection Vehicle (RACV)	01-10-2025									\$ 758,910	
56	LT5		Litter Truck Rear Loader Vehicle	03-10-2018			\$ 464,838							
57	LT6		Litter Truck Rear Loader Vehicle	15-10-2020				\$ 493,193						
58	LT7		Litter Truck Rear Loader Vehicle	22-01-2025										\$ 574,527
59	LT8		Litter Truck Rear Loader Vehicle	22-01-2025										\$ 574,527
No. Vehicles replaced					6	7	6	7	6	7	6	7	6	7
Replacement Value					3,452,499	4,168,893	3,520,953	4,263,156	3,851,539	4,847,436	4,283,749	5,152,636	4,351,801	4,853,325
					1.040	1.035	1.031	1.031	1.061	1.031	1.031	1.031	1.031	1.031
Revenue from asset sales					\$ 30,000.00	\$ 35,000.00	\$ 30,000.00	\$ 35,000.00	\$ 30,000.00	\$ 35,000.00	\$ 30,000.00	\$ 35,000.00	\$ 30,000.00	\$ 35,000.00

APPENDIX 2

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East Waste
Fleet Asset Management Plan & Strategy 2027-2036
Forecasted Repairs & Maintenance

APPENDIX 3

Plant Allocation	Plant No	Asset Description	Original Acquisition	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Yr 6	Yr 7	Yr 8	Yr 9	Yr 10
				2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
1	83	29M Robotic Arm Collection Vehicle (RACV)	06-02-2015	\$ 21,408.46	\$ 26,055.80	\$ 29,781.40	\$ 31,775.57	\$ 53,557.26	\$ 78,484.09	\$ 83,809.47	\$ 76,948.18	\$ 27,119.59	\$ 33,006.70
2	85	29M Robotic Arm Collection Vehicle (RACV)	06-02-2015	\$ 21,408.46	\$ 26,055.80	\$ 29,781.40	\$ 31,775.57	\$ 53,557.26	\$ 78,484.09	\$ 83,809.47	\$ 76,948.18	\$ 27,119.59	\$ 33,006.70
3	89	29M Robotic Arm Collection Vehicle (RACV)	03-10-2016	\$ 21,408.46	\$ 26,055.80	\$ 29,781.40	\$ 31,775.57	\$ 53,557.26	\$ 78,484.09	\$ 83,809.47	\$ 76,948.18	\$ 77,731.80	\$ 27,933.18
4	90	29M Robotic Arm Collection Vehicle (RACV)	03-10-2016	\$ 21,408.46	\$ 26,055.80	\$ 29,781.40	\$ 31,775.57	\$ 53,557.26	\$ 78,484.09	\$ 83,809.47	\$ 76,948.18	\$ 77,731.80	\$ 27,933.18
5	91	29M Robotic Arm Collection Vehicle (RACV)	03-10-2016	\$ 21,408.46	\$ 26,055.80	\$ 29,781.40	\$ 31,775.57	\$ 53,557.26	\$ 78,484.09	\$ 83,809.47	\$ 76,948.18	\$ 77,731.80	\$ 27,933.18
6	92	29M Robotic Arm Collection Vehicle (RACV)	01-11-2016	\$ 21,408.46	\$ 26,055.80	\$ 29,781.40	\$ 31,775.57	\$ 53,557.26	\$ 78,484.09	\$ 83,809.47	\$ 76,948.18	\$ 77,731.80	\$ 27,933.18
7	94	29M Robotic Arm Collection Vehicle (RACV)	31-07-2017	\$ 61,362.20	\$ 22,050.71	\$ 26,837.47	\$ 30,674.84	\$ 32,728.83	\$ 55,163.97	\$ 80,838.61	\$ 86,323.75	\$ 79,256.63	\$ 80,063.75
8	95	29M Robotic Arm Collection Vehicle (RACV)	31-07-2017	\$ 61,362.20	\$ 22,050.71	\$ 26,837.47	\$ 30,674.84	\$ 32,728.83	\$ 55,163.97	\$ 80,838.61	\$ 86,323.75	\$ 79,256.63	\$ 80,063.75
9	96	29M Robotic Arm Collection Vehicle (RACV)	31-07-2017	\$ 61,362.20	\$ 22,050.71	\$ 26,837.47	\$ 30,674.84	\$ 32,728.83	\$ 55,163.97	\$ 80,838.61	\$ 86,323.75	\$ 79,256.63	\$ 80,063.75
10	97	29M Robotic Arm Collection Vehicle (RACV)	31-07-2017	\$ 61,362.20	\$ 22,050.71	\$ 26,837.47	\$ 30,674.84	\$ 32,728.83	\$ 55,163.97	\$ 80,838.61	\$ 86,323.75	\$ 79,256.63	\$ 80,063.75
11	98	Hard Waste Rear Loader Vehicle	25-11-2016	\$ 30,700.67	\$ 31,621.69	\$ 27,859.88	\$ 28,695.68	\$ 29,556.55	\$ 30,638.33	\$ 29,921.90	\$ 30,967.42	\$ 32,054.83	\$ 33,186.12
12	99	29M Robotic Arm Collection Vehicle (RACV)	01-10-2018	\$ 62,565.91	\$ 22,050.71	\$ 26,837.47	\$ 30,674.84	\$ 32,728.83	\$ 55,163.97	\$ 80,838.61	\$ 86,323.75	\$ 79,256.63	\$ 80,063.75
13	100	29M Robotic Arm Collection Vehicle (RACV)	01-10-2018	\$ 62,565.91	\$ 22,050.71	\$ 26,837.47	\$ 30,674.84	\$ 32,728.83	\$ 55,163.97	\$ 80,838.61	\$ 86,323.75	\$ 79,256.63	\$ 80,063.75
14	101	29M Robotic Arm Collection Vehicle (RACV)	02-10-2018	\$ 62,565.91	\$ 63,203.06	\$ 22,712.23	\$ 27,642.59	\$ 31,595.09	\$ 33,710.70	\$ 56,818.89	\$ 83,263.77	\$ 88,913.46	\$ 81,634.33
15	102	29M Robotic Arm Collection Vehicle (RACV)	01-10-2018	\$ 62,565.91	\$ 22,050.71	\$ 26,837.47	\$ 30,674.84	\$ 32,728.83	\$ 55,163.97	\$ 80,838.61	\$ 86,323.75	\$ 79,256.63	\$ 80,063.75
16	104	29M Robotic Arm Collection Vehicle (RACV)	10-03-2020	\$ 67,701.06	\$ 72,294.78	\$ 22,712.23	\$ 27,642.59	\$ 31,595.09	\$ 33,710.70	\$ 56,818.89	\$ 83,263.77	\$ 88,913.46	\$ 81,634.33
17	105	29M Robotic Arm Collection Vehicle (RACV)	10-03-2020	\$ 67,701.06	\$ 72,294.78	\$ 22,712.23	\$ 27,642.59	\$ 31,595.09	\$ 33,710.70	\$ 56,818.89	\$ 83,263.77	\$ 88,913.46	\$ 81,634.33
18	106	29M Robotic Arm Collection Vehicle (RACV)	10-03-2020	\$ 67,701.06	\$ 72,294.78	\$ 22,712.23	\$ 27,642.59	\$ 31,595.09	\$ 33,710.70	\$ 56,818.89	\$ 83,263.77	\$ 88,913.46	\$ 81,634.33
19	107	29M Robotic Arm Collection Vehicle (RACV)	10-03-2020	\$ 67,701.06	\$ 72,294.78	\$ 22,712.23	\$ 27,642.59	\$ 31,595.09	\$ 33,710.70	\$ 56,818.89	\$ 83,263.77	\$ 88,913.46	\$ 81,634.33
20	108	29M Robotic Arm Collection Vehicle (RACV)	15-10-2020	\$ 67,701.06	\$ 72,294.78	\$ 66,376.18	\$ 23,393.60	\$ 28,471.87	\$ 32,542.94	\$ 34,722.02	\$ 58,523.46	\$ 85,761.68	\$ 91,580.87
21	109	29M Robotic Arm Collection Vehicle (RACV)	15-10-2020	\$ 67,701.06	\$ 72,294.78	\$ 66,376.18	\$ 23,393.60	\$ 28,471.87	\$ 32,542.94	\$ 34,722.02	\$ 58,523.46	\$ 85,761.68	\$ 91,580.87
22	110	29M Robotic Arm Collection Vehicle (RACV)	15-10-2020	\$ 67,701.06	\$ 72,294.78	\$ 66,376.18	\$ 23,393.60	\$ 28,471.87	\$ 32,542.94	\$ 34,722.02	\$ 58,523.46	\$ 85,761.68	\$ 91,580.87
23	111	29M Robotic Arm Collection Vehicle (RACV)	15-10-2020	\$ 67,701.06	\$ 72,294.78	\$ 66,376.18	\$ 23,393.60	\$ 28,471.87	\$ 32,542.94	\$ 34,722.02	\$ 58,523.46	\$ 85,761.68	\$ 91,580.87
24	112	29M Robotic Arm Collection Vehicle (RACV)	15-10-2020	\$ 67,701.06	\$ 72,294.78	\$ 66,376.18	\$ 23,393.60	\$ 28,471.87	\$ 32,542.94	\$ 34,722.02	\$ 58,523.46	\$ 85,761.68	\$ 91,580.87
25	113	29M Robotic Arm Collection Vehicle (RACV)	01-10-2021	\$ 47,584.93	\$ 69,732.10	\$ 74,463.63	\$ 23,393.60	\$ 28,471.87	\$ 32,542.94	\$ 34,722.02	\$ 58,523.46	\$ 85,761.68	\$ 91,580.87
26	114	29M Robotic Arm Collection Vehicle (RACV)	27-10-2021	\$ 47,584.93	\$ 69,732.10	\$ 74,463.63	\$ 68,367.46	\$ 24,095.41	\$ 29,326.03	\$ 33,519.23	\$ 35,763.68	\$ 60,279.16	\$ 88,334.53
27	115	29M Robotic Arm Collection Vehicle (RACV)	01-11-2021	\$ 47,584.93	\$ 69,732.10	\$ 74,463.63	\$ 68,367.46	\$ 24,095.41	\$ 29,326.03	\$ 33,519.23	\$ 35,763.68	\$ 60,279.16	\$ 88,334.53
28	116	29M Robotic Arm Collection Vehicle (RACV)	01-11-2021	\$ 47,584.93	\$ 69,732.10	\$ 74,463.63	\$ 68,367.46	\$ 24,095.41	\$ 29,326.03	\$ 33,519.23	\$ 35,763.68	\$ 60,279.16	\$ 88,334.53
29	117	29M Robotic Arm Collection Vehicle (RACV)	01-11-2021	\$ 47,584.93	\$ 69,732.10	\$ 74,463.63	\$ 68,367.46	\$ 24,095.41	\$ 29,326.03	\$ 33,519.23	\$ 35,763.68	\$ 60,279.16	\$ 88,334.53
30	118	29M Robotic Arm Collection Vehicle (RACV)	09-11-2021	\$ 47,584.93	\$ 69,732.10	\$ 74,463.63	\$ 68,367.46	\$ 24,095.41	\$ 29,326.03	\$ 33,519.23	\$ 35,763.68	\$ 60,279.16	\$ 88,334.53
31	119	29M Robotic Arm Collection Vehicle (RACV)	30-11-2022	\$ 29,079.15	\$ 49,012.48	\$ 71,824.06	\$ 76,697.54	\$ 70,418.49	\$ 24,818.27	\$ 30,205.81	\$ 34,524.80	\$ 36,836.59	\$ 62,087.54
32	120	29M Robotic Arm Collection Vehicle (RACV)	08-12-2022	\$ 29,079.15	\$ 49,012.48	\$ 71,824.06	\$ 76,697.54	\$ 70,418.49	\$ 24,818.27	\$ 30,205.81	\$ 34,524.80	\$ 36,836.59	\$ 62,087.54
33	121	29M Robotic Arm Collection Vehicle (RACV)	30-11-2022	\$ 29,079.15	\$ 49,012.48	\$ 71,824.06	\$ 76,697.54	\$ 70,418.49	\$ 24,818.27	\$ 30,205.81	\$ 34,524.80	\$ 36,836.59	\$ 62,087.54
34	122	29M Robotic Arm Collection Vehicle (RACV)	23-01-2023	\$ 29,079.15	\$ 49,012.48	\$ 71,824.06	\$ 76,697.54	\$ 70,418.49	\$ 24,818.27	\$ 30,205.81	\$ 34,524.80	\$ 36,836.59	\$ 62,087.54
35	123	29M Robotic Arm Collection Vehicle (RACV)	23-11-2022	\$ 29,079.15	\$ 49,012.48	\$ 71,824.06	\$ 76,697.54	\$ 70,418.49	\$ 24,818.27	\$ 30,205.81	\$ 34,524.80	\$ 36,836.59	\$ 62,087.54
36	124	29M Robotic Arm Collection Vehicle (RACV)	20-01-2023	\$ 29,079.15	\$ 49,012.48	\$ 71,824.06	\$ 76,697.54	\$ 70,418.49	\$ 24,818.27	\$ 30,205.81	\$ 34,524.80	\$ 36,836.59	\$ 62,087.54
37	125	29M Robotic Arm Collection Vehicle (RACV)	20-04-2023	\$ 29,079.15	\$ 49,012.48	\$ 71,824.06	\$ 76,697.54	\$ 70,418.49	\$ 24,818.27	\$ 30,205.81	\$ 34,524.80	\$ 36,836.59	\$ 62,087.54
38	126	29M Robotic Arm Collection Vehicle (RACV)	01-09-2023	\$ 28,071.83	\$ 29,951.52	\$ 50,482.85	\$ 73,978.78	\$ 78,998.46	\$ 72,531.04	\$ 25,562.82	\$ 31,111.98	\$ 35,560.55	\$ 37,941.69
39	127	29M Robotic Arm Collection Vehicle (RACV)	01-09-2023	\$ 28,071.83	\$ 29,951.52	\$ 50,482.85	\$ 73,978.78	\$ 78,998.46	\$ 72,531.04	\$ 25,562.82	\$ 31,111.98	\$ 35,560.55	\$ 37,941.69
40	128	29M Robotic Arm Collection Vehicle (RACV)	01-09-2023	\$ 28,071.83	\$ 29,951.52	\$ 50,482.85	\$ 73,978.78	\$ 78,998.46	\$ 72,531.04	\$ 25,562.82	\$ 31,111.98	\$ 35,560.55	\$ 37,941.69
41	129	29M Robotic Arm Collection Vehicle (RACV)	01-09-2023	\$ 28,071.83	\$ 29,951.52	\$ 50,482.85	\$ 73,978.78	\$ 78,998.46	\$ 72,531.04	\$ 25,562.82	\$ 31,111.98	\$ 35,560.55	\$ 37,941.69
42	130	29M Robotic Arm Collection Vehicle (RACV)	31-03-2024	\$ 28,071.83	\$ 29,951.52	\$ 50,482.85	\$ 73,978.78	\$ 78,998.46	\$ 72,531.04	\$ 73,269.67	\$ 26,329.70	\$ 32,045.34	\$ 36,627.37
43	131	29M Robotic Arm Collection Vehicle (RACV)	26-03-2024	\$ 25,296.89	\$ 28,913.98	\$ 30,850.06	\$ 51,997.34	\$ 76,198.14	\$ 81,368.42	\$ 25,562.82	\$ 31,111.98	\$ 35,560.55	\$ 37,941.69
44	132	29M Robotic Arm Collection Vehicle (RACV)	26-03-2024	\$ 28,071.83	\$ 29,951.52	\$ 50,482.85	\$ 73,978.78	\$ 78,998.46	\$ 72,531.04	\$ 25,562.82	\$ 31,111.98	\$ 35,560.55	\$ 37,941.69
45	133	29M Robotic Arm Collection Vehicle (RACV)	26-03-2024	\$ 28,071.83	\$ 29,951.52	\$ 50,482.85	\$ 73,978.78	\$ 78,998.46	\$ 72,531.04	\$ 73,269.67	\$ 26,329.70	\$ 32,045.34	\$ 36,627.37
46	134	Hard Waste Rear Loader Vehicle	26-03-2024	\$ 25,059.12	\$ 25,934.73	\$ 26,845.42	\$ 27,792.86	\$ 28,778.86	\$ 29,805.27	\$ 36,658.21	\$ 37,757.95	\$ 33,266.16	\$ 34,264.14
47	135	29M Robotic Arm Collection Vehicle (RACV)	26-03-2024	\$ 25,296.89	\$ 28,913.98	\$ 30,850.06	\$ 51,997.34	\$ 76,198.14	\$ 81,368.42	\$ 74,706.97	\$ 26,329.70	\$ 32,045.34	\$ 36,627.37
48	136	29M Robotic Arm Collection Vehicle (RACV)	26-03-2024	\$ 25,296.89	\$ 28,913.98	\$ 30,850.06	\$ 51,997.34	\$ 76,198.14	\$ 81,368.42	\$ 74,706.97	\$ 26,329.70	\$ 32,045.34	\$ 36,627.37
49	137	Hard Waste Rear Loader Vehicle	26-03-2024	\$ 26,260.61	\$ 27,221.76	\$ 26,585.22	\$ 27,514.16	\$ 28,480.30	\$ 29,485.44	\$ 30,531.49	\$ 31,620.41	\$ 38,890.69	\$ 34,264.14
50	138	29M Robotic Arm Collection Vehicle (RACV)	15-01-2014	\$ 21,408.46	\$ 26,055.80	\$ 29,781.40	\$ 31,775.57	\$ 53,557.26	\$ 78,484.09	\$ 83,809.47	\$ 26,329.70	\$ 32,045.34	\$ 36,627.37
51	139	29M Robotic Arm Collection Vehicle (RACV)	06-02-2015	\$ 21,408.46	\$ 26,055.80	\$ 29,781.40	\$ 31,775.57	\$ 53,557.26	\$ 78,484.09	\$ 83,809.47	\$ 26,329.70	\$ 32,045.34	\$ 36,627.37
52	140	29M Robotic Arm Collection Vehicle (RACV)	06-02-2015	\$ 21,408.46	\$ 26,055.80	\$ 29,781.40	\$ 31,775.57	\$ 53,557.26	\$ 78,484.09	\$ 83,809.47	\$ 26,329.70	\$ 32,045.34	\$ 36,627.37
53	141	29M Robotic Arm Collection Vehicle (RACV)	15-10-2025	\$ 21,408.46	\$ 26,055.80	\$ 29,781.40	\$ 31,775.57	\$ 53,557.26	\$ 78,484.09	\$ 83,809.47	\$ 76,948.18	\$ 27,119.59	\$ 33,006.70
54	142	29M Robotic Arm Collection Vehicle (RACV)	10-11-2016	\$ 21,408.46	\$ 26,055.80	\$ 29,781.40	\$ 31,775.57	\$ 53,557.26	\$ 78,484.09	\$ 83,809.47	\$ 76,948.18	\$ 27,119.59	\$ 33,006.70
55	143	29M Robotic Arm Collection Vehicle (RACV)	15-10-2025	\$ 21,408.46	\$ 26,055.80	\$ 29,781.40	\$ 31,775.57	\$ 53,557.26	\$ 78,484.09	\$ 83,809.47	\$ 76,948.18	\$ 27,119.59	\$ 33,006.70
56	LTS	Litter Truck Rear Loader Vehicle	03-10-2018	\$ 27,862.65	\$ 28,925.51	\$ 29,793.28	\$ 29,999.65	\$ 30,899.64	\$ 31,826.64	\$ 33,025.04	\$ 34,276.74	\$ 35,584.57	\$ 45,746.77
57	LT6	Litter Truck Rear Loader Vehicle	15-10-2020	\$ 35,061.09	\$ 36,636.47	\$ 29,559.49	\$ 30,687.07	\$ 30,899.64	\$ 31,826.64	\$ 32,781.43	\$ 34,015.79	\$ 35,305.05	\$ 36,652.11
58	LT7	Litter Truck Rear Loader Vehicle	26-03-2024	\$ 27,453.94	\$ 28,487.69	\$ 29,567.42	\$ 30,695.56	\$ 39,461.57	\$ 41,234.67	\$ 33,269.46	\$ 34,538.57	\$ 35,574.73	\$ 35,821.15
59	LT8	Litter Truck Rear Loader Vehicle	26-03-2024	\$ 27,453.94	\$ 28,487.69	\$ 29,567.42	\$ 30,695.56	\$ 39,461.57	\$ 41,234.67	\$ 33,269.46	\$ 34,538.57	\$ 35,574.73	\$ 35,821.15
				2,323,233	2,446,079	2,585,940	2,633,249	2,823,124	3,000,000	3			

East Waste
Fleet Asset Management Plan & Strategy 2027-2036
Forecasted Registration & Insurance

APPENDIX 4

Asset Description	No of vehicles Year 1	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Yr 6	Yr 7	Yr 8	Yr 9	Yr 10
		2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
29M Robotic Arm Collection Vehicle (RACV)	52	\$ 390,208.00	\$ 401,914.24	\$ 413,971.67	\$ 426,390.82	\$ 439,182.54	\$ 452,358.02	\$ 465,928.76	\$ 479,906.62	\$ 494,303.82	\$ 509,132.93
Hard Waste Rear Loader Vehicle	3	\$ 21,300.00	\$ 21,939.00	\$ 22,597.17	\$ 23,275.09	\$ 23,973.34	\$ 24,692.54	\$ 25,433.31	\$ 26,196.31	\$ 26,982.20	\$ 27,791.67
Litter Truck Rear Loader Vehicle	4	\$ 20,400.00	\$ 21,012.00	\$ 21,642.36	\$ 22,291.63	\$ 22,960.38	\$ 23,649.19	\$ 24,358.67	\$ 25,089.43	\$ 25,842.11	\$ 26,617.37
	59	\$ 431,908.00	\$ 444,865.24	\$ 458,211.20	\$ 471,957.53	\$ 486,116.26	\$ 500,699.75	\$ 515,720.74	\$ 531,192.36	\$ 547,128.13	\$ 563,541.98

Inflator	1.030
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APPENDIX 5

Plant Allocation	Plant No Year 1	Asset Description Year 1		Yr 1 2026/27	Yr 2 2027/28	Yr 3 2028/29	Yr 4 2029/30	Yr 5 2030/31	Yr 6 2031/32	Yr 7 2032/33	Yr 8 2033/34	Yr 9 2034/35	Yr 10 2035/36
1	83	29M Robotic Arm Collection Vehicle (RACV)		\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 94,238.71	\$ 94,238.71
2	85	29M Robotic Arm Collection Vehicle (RACV)		\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 94,238.71	\$ 94,238.71
3	89	29M Robotic Arm Collection Vehicle (RACV)		\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ -	\$ 97,179.48
4	90	29M Robotic Arm Collection Vehicle (RACV)		\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ -	\$ 97,179.48
5	91	29M Robotic Arm Collection Vehicle (RACV)		\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ -	\$ 97,179.48
6	92	29M Robotic Arm Collection Vehicle (RACV)		\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ 71,302.07	\$ -	\$ 97,179.48
7	94	29M Robotic Arm Collection Vehicle (RACV)		\$ -	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ -
8	95	29M Robotic Arm Collection Vehicle (RACV)		\$ -	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ -
9	96	29M Robotic Arm Collection Vehicle (RACV)		\$ -	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ -
10	97	29M Robotic Arm Collection Vehicle (RACV)		\$ -	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ -
11	98	Hard Waste Rear Loader Vehicle		\$ -	\$ -	\$ 55,732.69	\$ 55,732.69	\$ 55,732.69	\$ 55,732.69	\$ 55,732.69	\$ 55,732.69	\$ 55,732.69	\$ 55,732.69
12	99	29M Robotic Arm Collection Vehicle (RACV)		\$ -	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ -
13	100	29M Robotic Arm Collection Vehicle (RACV)		\$ -	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ -
14	101	29M Robotic Arm Collection Vehicle (RACV)		\$ -	\$ -	\$ 76,127.30	\$ 76,127.30	\$ 76,127.30	\$ 76,127.30	\$ 76,127.30	\$ 76,127.30	\$ 76,127.30	\$ 76,127.30
15	102	29M Robotic Arm Collection Vehicle (RACV)		\$ -	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ 73,819.52	\$ -
16	104	29M Robotic Arm Collection Vehicle (RACV)		\$ 46,556.25	\$ -	\$ 76,127.30	\$ 76,127.30	\$ 76,127.30	\$ 76,127.30	\$ 76,127.30	\$ 76,127.30	\$ 76,127.30	\$ 76,127.30
17	105	29M Robotic Arm Collection Vehicle (RACV)		\$ 46,556.25	\$ -	\$ 76,127.30	\$ 76,127.30	\$ 76,127.30	\$ 76,127.30	\$ 76,127.30	\$ 76,127.30	\$ 76,127.30	\$ 76,127.30
18	106	29M Robotic Arm Collection Vehicle (RACV)		\$ 47,444.25	\$ -	\$ 76,127.30	\$ 76,127.30	\$ 76,127.30	\$ 76,127.30	\$ 76,127.30	\$ 76,127.30	\$ 76,127.30	\$ 76,127.30
19	107	29M Robotic Arm Collection Vehicle (RACV)		\$ 46,556.25	\$ -	\$ 76,127.30	\$ 76,127.30	\$ 76,127.30	\$ 76,127.30	\$ 76,127.30	\$ 76,127.30	\$ 76,127.30	\$ 76,127.30
20	108	29M Robotic Arm Collection Vehicle (RACV)		\$ 48,887.50	\$ 48,887.50	\$ -	\$ 78,506.62	\$ 78,506.62	\$ 78,506.62	\$ 78,506.62	\$ 78,506.62	\$ 78,506.62	\$ 78,506.62
21	109	29M Robotic Arm Collection Vehicle (RACV)		\$ 48,887.50	\$ 48,887.50	\$ -	\$ 78,506.62	\$ 78,506.62	\$ 78,506.62	\$ 78,506.62	\$ 78,506.62	\$ 78,506.62	\$ 78,506.62
22	110	29M Robotic Arm Collection Vehicle (RACV)		\$ 48,887.50	\$ 48,887.50	\$ -	\$ 78,506.62	\$ 78,506.62	\$ 78,506.62	\$ 78,506.62	\$ 78,506.62	\$ 78,506.62	\$ 78,506.62
23	111	29M Robotic Arm Collection Vehicle (RACV)		\$ 48,887.50	\$ 48,887.50	\$ -	\$ 78,506.62	\$ 78,506.62	\$ 78,506.62	\$ 78,506.62	\$ 78,506.62	\$ 78,506.62	\$ 78,506.62
24	112	29M Robotic Arm Collection Vehicle (RACV)		\$ 48,887.50	\$ 48,887.50	\$ -	\$ 78,506.62	\$ 78,506.62	\$ 78,506.62	\$ 78,506.62	\$ 78,506.62	\$ 78,506.62	\$ 78,506.62
25	113	29M Robotic Arm Collection Vehicle (RACV)		\$ 49,250.00	\$ 49,250.00	\$ 49,250.00	\$ 78,506.62	\$ 78,506.62	\$ 78,506.62	\$ 78,506.62	\$ 78,506.62	\$ 78,506.62	\$ 78,506.62
26	114	29M Robotic Arm Collection Vehicle (RACV)		\$ 50,172.25	\$ 50,172.25	\$ 50,172.25	\$ -	\$ 83,333.65	\$ 83,333.65	\$ 83,333.65	\$ 83,333.65	\$ 83,333.65	\$ 83,333.65
27	115	29M Robotic Arm Collection Vehicle (RACV)		\$ 49,255.13	\$ 49,255.13	\$ 49,255.13	\$ -	\$ 83,333.65	\$ 83,333.65	\$ 83,333.65	\$ 83,333.65	\$ 83,333.65	\$ 83,333.65
28	116	29M Robotic Arm Collection Vehicle (RACV)		\$ 49,255.13	\$ 49,255.13	\$ 49,255.13	\$ -	\$ 83,333.65	\$ 83,333.65	\$ 83,333.65	\$ 83,333.65	\$ 83,333.65	\$ 83,333.65
29	117	29M Robotic Arm Collection Vehicle (RACV)		\$ 49,255.13	\$ 49,255.13	\$ 49,255.13	\$ -	\$ 83,333.65	\$ 83,333.65	\$ 83,333.65	\$ 83,333.65	\$ 83,333.65	\$ 83,333.65
30	118	29M Robotic Arm Collection Vehicle (RACV)		\$ 49,621.88	\$ 49,621.88	\$ 49,621.88	\$ -	\$ 83,333.65	\$ 83,333.65	\$ 83,333.65	\$ 83,333.65	\$ 83,333.65	\$ 83,333.65
31	119	29M Robotic Arm Collection Vehicle (RACV)		\$ 48,358.25	\$ 48,358.25	\$ 48,358.25	\$ 48,358.25	\$ -	\$ 85,936.37	\$ 85,936.37	\$ 85,936.37	\$ 85,936.37	\$ 85,936.37
32	120	29M Robotic Arm Collection Vehicle (RACV)		\$ 48,621.75	\$ 48,621.75	\$ 48,621.75	\$ 48,621.75	\$ -	\$ 85,936.37	\$ 85,936.37	\$ 85,936.37	\$ 85,936.37	\$ 85,936.37
33	121	29M Robotic Arm Collection Vehicle (RACV)		\$ 50,711.00	\$ 50,711.00	\$ 50,711.00	\$ 50,711.00	\$ -	\$ 85,936.37	\$ 85,936.37	\$ 85,936.37	\$ 85,936.37	\$ 85,936.37
34	122	29M Robotic Arm Collection Vehicle (RACV)		\$ 50,639.63	\$ 50,639.63	\$ 50,639.63	\$ 50,639.63	\$ -	\$ 85,936.37	\$ 85,936.37	\$ 85,936.37	\$ 85,936.37	\$ 85,936.37
35	123	29M Robotic Arm Collection Vehicle (RACV)		\$ 48,621.75	\$ 48,621.75	\$ 48,621.75	\$ 48,621.75	\$ -	\$ 85,936.37	\$ 85,936.37	\$ 85,936.37	\$ 85,936.37	\$ 85,936.37
36	124	29M Robotic Arm Collection Vehicle (RACV)		\$ 47,918.25	\$ 47,918.25	\$ 47,918.25	\$ 47,918.25	\$ -	\$ 85,936.37	\$ 85,936.37	\$ 85,936.37	\$ 85,936.37	\$ 85,936.37
37	125	29M Robotic Arm Collection Vehicle (RACV)		\$ 51,744.38	\$ 51,744.38	\$ 51,744.38	\$ 51,744.38	\$ -	\$ 85,936.37	\$ 85,936.37	\$ 85,936.37	\$ 85,936.37	\$ 85,936.37
38	126	29M Robotic Arm Collection Vehicle (RACV)		\$ 51,744.38	\$ 51,744.38	\$ 51,744.38	\$ 51,744.38	\$ 51,744.38	\$ -	\$ 88,619.77	\$ 88,619.77	\$ 88,619.77	\$ 88,619.77
39	127	29M Robotic Arm Collection Vehicle (RACV)		\$ 51,744.38	\$ 51,744.38	\$ 51,744.38	\$ 51,744.38	\$ 51,744.38	\$ -	\$ 88,619.77	\$ 88,619.77	\$ 88,619.77	\$ 88,619.77
40	128	29M Robotic Arm Collection Vehicle (RACV)		\$ 51,000.88	\$ 51,000.88	\$ 51,000.88	\$ 51,000.88	\$ 51,000.88	\$ -	\$ 88,619.77	\$ 88,619.77	\$ 88,619.77	\$ 88,619.77
41	129	29M Robotic Arm Collection Vehicle (RACV)		\$ 51,000.88	\$ 51,000.88	\$ 51,000.88	\$ 51,000.88	\$ 51,000.88	\$ -	\$ 88,619.77	\$ 88,619.77	\$ 88,619.77	\$ 88,619.77
42	130	29M Robotic Arm Collection Vehicle (RACV)		\$ 56,134.13	\$ 56,134.13	\$ 56,134.13	\$ 56,134.13	\$ 56,134.13	\$ -	\$ -	\$ 91,386.36	\$ 91,386.36	\$ 91,386.36
43	131	29M Robotic Arm Collection Vehicle (RACV)		\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ -	\$ 88,619.77	\$ 88,619.77	\$ 88,619.77	\$ 88,619.77
44	132	29M Robotic Arm Collection Vehicle (RACV)		\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ -	\$ 88,619.77	\$ 88,619.77	\$ 88,619.77	\$ 88,619.77
45	133	29M Robotic Arm Collection Vehicle (RACV)		\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ -	\$ -	\$ 91,386.36	\$ 91,386.36	\$ 91,386.36
46	134	Hard Waste Rear Loader Vehicle		\$ 58,537.25	\$ 58,537.25	\$ 58,537.25	\$ 58,537.25	\$ 58,537.25	\$ 58,537.25	\$ 58,537.25	\$ -	\$ 69,031.54	\$ 69,031.54
47	135	29M Robotic Arm Collection Vehicle (RACV)		\$ 58,973.94	\$ 58,973.94	\$ 58,973.94	\$ 58,973.94	\$ 58,973.94	\$ 58,973.94	\$ -	\$ 91,386.36	\$ 91,386.36	\$ 91,386.36
48	136	29M Robotic Arm Collection Vehicle (RACV)		\$ 58,973.94	\$ 58,973.94	\$ 58,973.94	\$ 58,973.94	\$ 58,973.94	\$ 58,973.94	\$ -	\$ 91,386.36	\$ 91,386.36	\$ 91,386.36
49	137	Hard Waste Rear Loader Vehicle		\$ 61,940.45	\$ 61,940.45	\$ 61,940.45	\$ 61,940.45	\$ 61,940.45	\$ 61,940.45	\$ 61,940.45	\$ 61,940.45	\$ -	\$ 71,190.90
50	138	29M Robotic Arm Collection Vehicle (RACV)		\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 91,386.36	\$ 91,386.36	\$ 91,386.36
51	139	29M Robotic Arm Collection Vehicle (RACV)		\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 91,386.36	\$ 91,386.36	\$ 91,386.36
52	140	29M Robotic Arm Collection Vehicle (RACV)		\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 91,386.36	\$ 91,386.36	\$ 91,386.36
53	141	29M Robotic Arm Collection Vehicle (RACV)		\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ -	\$ 94,238.71	\$ 94,238.71
54	142	29M Robotic Arm Collection Vehicle (RACV)		\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ -	\$ 94,238.71	\$ 94,238.71
55	143	29M Robotic Arm Collection Vehicle (RACV)		\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ -	\$ 94,238.71	\$ 94,238.71
56	LTS	Litter Truck Rear Loader Vehicle		\$ -	\$ -	\$ 57,479.78	\$ 57,479.78	\$ 57,479.78	\$ 57,479.78	\$ 57,479.78	\$ 57,479.78	\$ 57,479.78	\$ 57,479.78
57	L76	Litter Truck Rear Loader Vehicle		\$ 33,686.88	\$ 33,686.88	\$ 33,686.88	\$ 33,686.88	\$ 61,024.17	\$ 61,024.17	\$ 61,024.17	\$ 61,024.17	\$ 61,024.17	\$ 61,024.17
58	L77	Litter Truck Rear Loader Vehicle		\$ 45,347.62	\$ 45,347.62	\$ 45,347.62	\$ 45,347.62	\$ 45,347.62	\$ 45,347.62	\$ 45,347.62	\$ 45,347.62	\$ -	\$ 71,190.90
59	L78	Litter Truck Rear Loader Vehicle		\$ 45,347.62	\$ 45,347.62	\$ 45,347.62	\$ 45,347.62	\$ 45,347.62	\$ 45,347.62	\$ 45,347.62	\$ 45,347.62	\$ -	\$ 71,190.90
Total Annual Depreciation (\$)				\$ 2,711,113.87	\$ 3,040,737.49	\$ 3,232,669.17	\$ 3,464,379.16	\$ 3,561,769.70	\$ 3,732,528.51	\$ 4,146,299.24	\$ 4,312,743.48	\$ 4,272,520.45	\$ 4,358,074.45

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East Waste - Eastern Waste
Management Authority



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9.5 Draft East Waste Annual Report 2025/26

Report Author	Principal Consultant – Clearly Strategic
Responsible Officer	Acting Manger Business Services
Attachments	A: Draft East Waste Annual Report 2025/26

Purpose and Context

To provide the East Waste Board (the Board) with the draft East Waste Annual Report 2025/26 for review and consideration for adoption.

The Annual Report is a statutory requirement under the *Local Government Act 1999* and provides a transparent account of East Waste's governance, performance and financial outcomes for the year ended 30 June 2026.

Resolution of the Audit & Risk Management Committee

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

- 1. notes the draft East Waste Annual Report 2025/26 (Attachment A Item 9.5, Audit & Risk Management Committee Meeting, 16 September 2026).**
- 2. approves the draft Annual Report from the Audit & Risk Management Committee.**
- 3. reviews the sections of the draft Annual Report relevant to the Committee's responsibilities, including governance, risk, controls, assurance, audit, confidentiality, public interest disclosures and complaints.**
- 4. provides any comments or recommended amendments to Administration.**
- 5. recommends the draft East Waste Annual Report 2025/26 to the Board for adoption, subject to incorporation of any amendments endorsed by the Committee.**

Seconded: Mr F Bell

Carried

Recommendation of the Administration

That the East Waste Board:

- 1. Adopt the draft East Waste Annual Report 2025/26 (Attachment A, Agenda Item 9.5, East Waste Board Meeting, 24 September 2026) for publication.**
- 2. That the East Waste Board authorises the General Manager, to make minor technical, stylistic, or typographical amendments to the Annual Report as required prior to finalisation and distribution to Constituent Councils.**

Strategic Link

Objective 5. Provide Leadership

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

Background

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

- 28(1) *A regional subsidiary must, on or before a day determined by the constituent councils, furnish to the constituent councils a report on the work and operations of the subsidiary for the preceding financial year.*
- (2) *Such a report must:*
 - a) *Incorporate the audited financial statements of the subsidiary for the relevant financial year; and*
 - b) *Contain any other information or report required by the councils or prescribed by the regulations.*
- (3) *The report must then be incorporated into the annual report of each constituent council.*

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

Discussion

The draft East Waste Annual Report 2025/26 is provided at **Attachment A** and presents East Waste's operational performance, governance activities and key achievements for the 2025/26 financial year. The report is structured around East Waste's five strategic pillars:

- Essential Service Delivered
- People, Culture and Capability
- Resource Recovery and Sustainability
- Local Value and Accountability
- Future Readiness.

Additionally, the Annual Report includes sections covering financial performance, governance, audit and compliance activities, and other statutory reporting obligations. The report highlights the significant work undertaken throughout the year to strengthen governance arrangements, progress the internal audit program, enhance internal control frameworks, and further develop East Waste's policies, risk management and assurance practices.

The draft Annual Report was considered by the Audit & Risk Management Committee (the Committee) at the meeting held 16 September 2026, with feedback relating to minor grammatical amendments and wording changes incorporated into the final draft document as presented for consideration of the East Waste Board.

Conclusion

The draft East Waste Annual Report 2025/26, incorporating Committee feedback is presented to the East Waste Board for adoption.

EastWaste

Annual Report 2025/26

ESSENTIAL SERVICE. LOCAL VALUE.

FOR OUR COMMUNITY
FOR OUR FUTURE



ESSENTIAL
SERVICE
DELIVERED



PEOPLE,
CAPABILITY
AND CULTURE



RESOURCE
RECOVERY AND
SUSTAINABILITY



LOCAL VALUE
AND
ACCOUNTABILITY



FUTURE
READY

Inspiring and connecting with the next generation while promoting the importance of recycling during National Recycling Week.



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Overview

MESSAGE FROM THE CHAIRPERSON

This reporting period has been one of transition, renewal, and purposeful progress for East Waste. As Board Chair, I was pleased to see the organisation strengthen its leadership, deepen its engagement with our Constituent Councils, and continue to evolve its service, governance, and operational capability in response to a changing environment.

A major focus during the year was the transition in executive leadership. I want to acknowledge Mr David Maywald for his commitment as Acting General Manager. David managed the organisation and the transition with a minimum of fuss. His steady stewardship ensured continuity and confidence at a time of change.

In July 2025, the Board was delighted to appoint Mr Leonard Leyland as General Manager. Leonard has performed strongly in the role, bringing energy, professionalism, and a clear sense of purpose to the organisation. His early impact has been evident in the momentum across a number of strategic and operational areas, and the Board has been pleased with the way he has approached the role. I also acknowledge Miss Kelly Vandermoer, Manager Human Resources and Financial Services and Mr Brian Krombholz,

Manager Operational Services, for their support of Leonard in his first year and for helping to ensure a successful transition and handover.

Throughout the year, we have made a deliberate effort to re-engage directly with our Constituent Councils. These interactions have been important in strengthening relationships, improving mutual understanding, and ensuring East Waste remains closely aligned with the priorities and expectations of each Constituent Council. This broader engagement has also extended to more focused discussions regarding finance, procurement, and risk management, all of which are essential to building confidence in our shared direction and decision-making.

A key achievement during the period has been the work undertaken to finalise service level agreements. This process has recognised the



● *Strengthening relationships and shared understanding through engagement with our stakeholders.*

Overview

MESSAGE FROM THE CHAIRPERSON

breadth of services East Waste can deliver to its Constituent Councils and the differing requirements across those councils. In parallel, we have also re-examined our financial models to better reflect the range of service offerings taken up by Constituent Councils and to support a fair and sustainable approach into the future.

East Waste has also continued to strengthen its internal capability through the internalisation of education and finance functions. This work is helping to build greater organisational resilience, clearer accountability, and stronger alignment between strategy and delivery. I thank Megan Bekesi, Coordinator Education and Promotions, and Aneesh Velloor, Finance Business Partner, for their contribution to this important work.

Good governance remains central to the success of East Waste. It underpins sound decision-making, transparency, accountability, and the confidence our Constituent Councils place in the organisation. In this regard, I particularly acknowledge Vanessa Davidson for her contribution to strengthening governance within East Waste. Her work has supported the development of robust internal practices and governance discipline, which will continue to serve the organisation well as it grows and adapts to new challenges.

The Board and management have also continued to lift the level of commitment to safety in all that we do. Safety must remain embedded in our culture, our planning, and our day-to-day operations, and it is encouraging to see that commitment being reinforced across the organisation. East Waste has continued to demonstrate leadership in Food Organics and Garden Organics (FOGO) trials across numerous councils. This work reflects our commitment to practical innovation, sector leadership, and improved environmental outcomes for the communities we serve.

Looking ahead, East Waste is exploring technology opportunities, including artificial intelligence, to better understand how emerging

tools may enhance service delivery, analysis, communication, and organisational efficiency.

At the same time, we are preparing for the growing issues associated with batteries in waste loads, which present increasing safety and operational risks across the sector and will require careful planning and response.

I also wish to formally farewell Paul Di Iulio and acknowledge his exceptional service to East Waste as a Board Director, Deputy Chair, and member of the Audit & Risk Management Committee. On behalf of the Board, I thank Paul for his longstanding commitment, wise counsel, and valued service, and extend to him our sincere appreciation and very best wishes for the future.

On behalf of the Board, I also wish to acknowledge Emma Hinchey for her strong leadership as Chair of the Audit and Risk Management Committee, and Sam Dilena for his service as Presiding Member of the General Manager Performance Review Committee. Their leadership, oversight, and commitment in these important governance roles have made a valuable contribution to the strength of East Waste's governance framework and the effective oversight of key organisational matters.

East Waste is well placed to continue delivering value to its Constituent Councils while adapting to changing expectations, emerging risks, and new opportunities. I thank my fellow Board Members, management, staff, and our Constituent Councils for their ongoing support and commitment to East Waste and its future.



Fraser Bell
Board Chairperson

Overview

MESSAGE FROM THE GENERAL MANAGER

It is a privilege to present the General Manager's message for East Waste's Annual Report. As my first year as General Manager, 2025/26 has been a foundational year - not only in addressing immediate priorities, but in establishing the platform for East Waste's ongoing success through our five strategic pillars: Essential Service Delivered; People, Culture and Capability; Resource Recovery and Sustainability; Local Value and Accountability; and Future Readiness.

From the outset, I recognised clear opportunities to strengthen safety, employee engagement and stakeholder relationships, while continuing to deliver the high-quality services our Constituent Councils and communities expect. Over the year, East Waste has fostered a more open, data-driven and collaborative culture, with clearer accountability and greater shared ownership of outcomes across the organisation. This progress reflects our commitment not only to delivering essential services, but also to building the people, capability and organisational discipline needed to support long-term success. I am particularly grateful to our drivers, customer service officers and the broader East Waste team who continue to represent the organisation every day in our communities. Their commitment, professionalism and willingness to embrace

change have been critical to the progress achieved this year.

Importantly, there is now greater confidence across the team to raise issues and new ideas early. This has strengthened the connection between the depot, the office and our Constituent Councils, and has supported more practical, responsive and informed decision-making. I am particularly pleased by the continued recognition of service and the commitment shown by our people during a period of organisational change. Their dedication has been central both to maintaining reliable service delivery and to building the culture and capability that will underpin East Waste's future.

Service delivery remained a central focus throughout the year. The implementation of



◆ Our people are at the heart of East Waste, delivering essential services for our communities.

Overview

MESSAGE FROM THE GENERAL MANAGER

Service Level Agreements with Constituent Councils has provided greater clarity around expectations, responsibilities and performance, reinforcing East Waste's commitment to safe, reliable, cost-effective and sustainable waste management services. Maintaining strong and effective working relationships with CEOs, senior management and client representatives has been critical to this progress. Together, these efforts reflect our commitment to delivering essential services while also strengthening accountability and local value.

The year also saw meaningful progress in strengthening governance, assurance and internal controls. Positive internal and external audit outcomes reflected the work undertaken across the organisation, while areas requiring further attention, including business continuity planning, had already been identified and incorporated into the leadership agenda. A number of governance matters were proactively identified and addressed during the year, including Audit and Risk Management Committee appointments, improvements to the register of returns process, and the timely investigation and resolution of emerging governance issues. This work has strengthened confidence in East Waste's governance framework and better positioned the organisation for the future.

Safety has remained a key priority. East Waste has continued to embed its safety and WHS improvement plan, with a focus on practical actions, improved reporting, clearer accountabilities and a stronger safety culture. This work will continue, as safety must remain central to how we plan, communicate and operate every day. A safe, capable and supported workforce is fundamental not only to our current performance, but also to our longer-term sustainability and readiness.

East Waste's profile across the local government and waste sectors also continued to grow. During the year, our work was featured in the

LGA Procurement newsletter, and East Waste also appeared in the Winter 2026 edition of Local Impact magazine through the "Ask the Expert" segment with John Kelly, highlighting our collaborative work and planning for 2026. These opportunities reflect the growing recognition of East Waste's capability and contribution across the sector, including our commitment to sustainability, collaboration and continuous improvement.

Looking ahead, our priorities are clear. We will continue embedding the safety and WHS improvement plan, further strengthen stakeholder and Constituent Council relationships, pursue efficiency opportunities, invest in developing our team and building organisational depth and succession, and position East Waste as a sector leader heading into FY2026/27.

The ongoing success of East Waste will be grounded in the five pillars that now guide our direction - Essential Service Delivered; People, Culture and Capability; Resource Recovery and Sustainability; Local Value and Accountability; and Future Readiness.

Together, these pillars provide a strong framework for delivering value today while building the resilience, capability and leadership needed for the future. I thank the Board, our Constituent Councils, stakeholders and the East Waste team for their support, professionalism and commitment throughout the year.



Leonard Leyland
General Manager

East Waste and SA Councils are urging residents to “never bin a battery”, helping keep our communities, collection trucks and recycling facilities safe.





Pillar 1

Essential Service Delivered

Delivering an Essential Service

Who We Are

Eastern Waste Management Authority (East Waste) is a regional subsidiary formed under section 43 of the *Local Government Act 1999*.

We proudly provide waste collection services to the following Constituent Councils:

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

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

Our Purpose

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

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

- Collection services – predominantly operating or obtaining waste, recycling, and organics collection on behalf of our Constituent Councils and other approved councils.
- Comprehensive waste management – providing services both within and (where permitted) beyond our Constituent Councils areas, including recycling of organic and inorganic materials, responsible waste disposal, and education programs to support lasting community behaviour change.
- Resource recovery and environmental

stewardship – managing kerbside collections, materials recovery, and associated services in a way that is environmentally responsible, effective, efficient, economical, and competitive.

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

East Waste is always committed to delivering safe, reliable and sustainable services that create value for councils and communities.

Our Vision

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

Our Mission

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

Our Values

East Waste is committed to innovation, environmental responsibility, and collaboration. We continuously seek improvements in our services and technologies to enhance sustainability and maximise resource recovery.

Through continuous improvement and a focus on transparency and integrity, we strive to deliver exceptional value to our communities and ensure responsible waste management practices.



Delivering an Essential Service

Our Board

The East Waste Board provides strategic leadership, governance oversight and direction to ensure East Waste continues to deliver safe, reliable, sustainable and cost-effective services for its Constituent Councils and their communities. Comprising an Independent

Chair and representatives appointed by each Constituent Council, the Board brings together local government experience and sector knowledge to guide decision-making, strengthen accountability and support the long-term objectives of the organisation.

East Waste Board

As at 30 June 2026



Mr Fraser Bell
Independent
Chairperson



Mayor Melissa Jones
Deputy Chair
(resigned Dec 2025)
Corporation of the
Town of Walkerville



Cr. Grant Piggott
(appointed as Deputy
Chair February 2026)
City of Norwood
Payneham & St Peters



Cr. Lucy Huxter
Deputy Mayor
Adelaide Hills Council



Cr. Ted Jennings
City of Burnside



Mr Paul Di Iulio
(resigned
November 2025)
Campbelltown City
Council



Mr Andrian Wiguna
(appointed
December 2025)
Campbelltown City
Council



Cr. Pia George
City of Mitcham



Mr Sam Dilena
City of Prospect



Mr Aaron Wood
(appointed
28 August 2025)
City of Unley

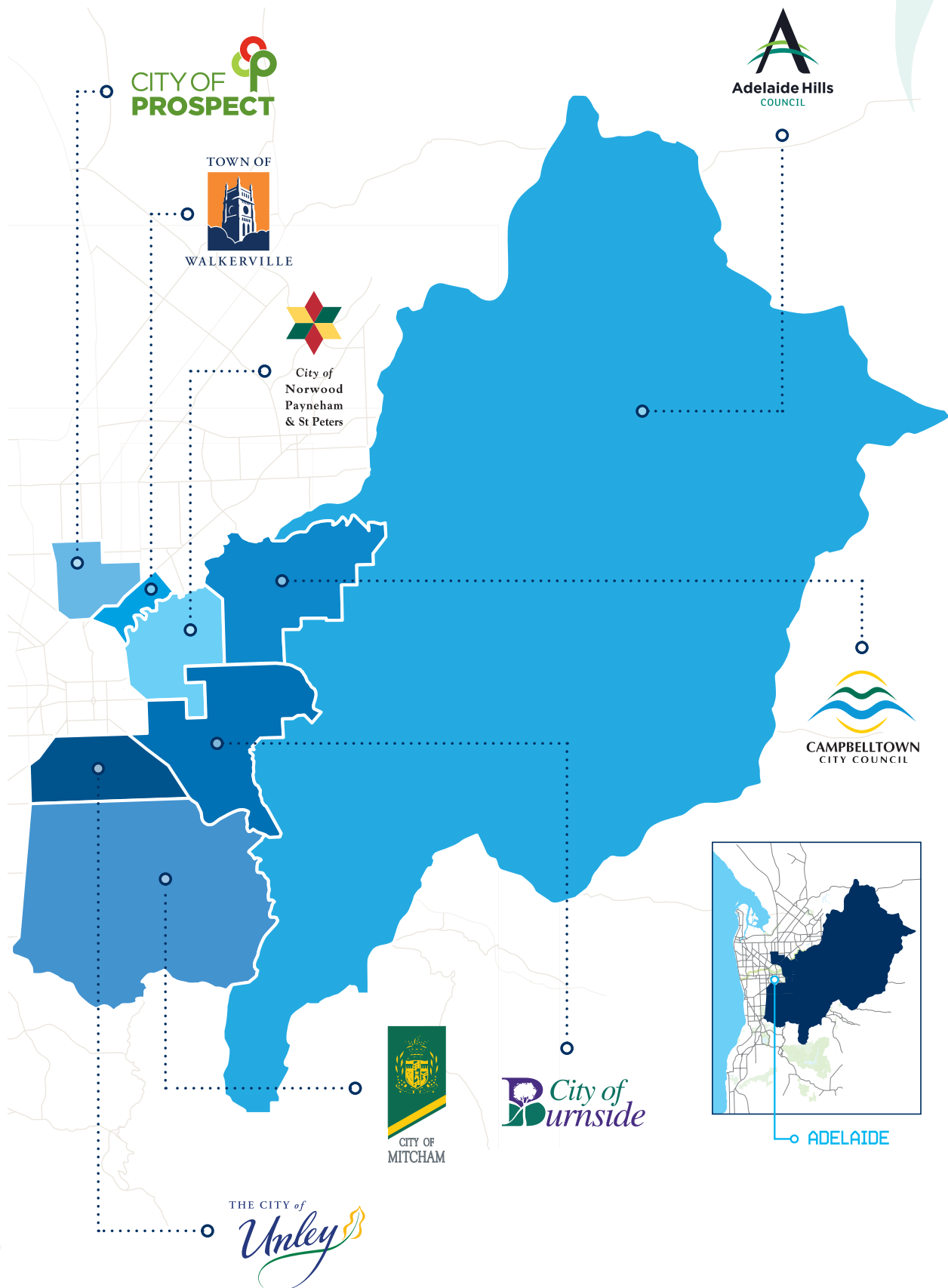


Cr Jay Allanson
(appointed
19 December 2025)
Corporation of the Town
of Walkerville



Pillar 1 Essential Service Delivered

East Waste Service Area





Year in Review

Highlights and Achievements

The 2025/26 financial year has been one of change, improvement, and operational excellence for East Waste. Key highlights and achievements include:

- Strengthened operational capacity across East Waste's fleet and driver workforce, enhancing the safety, reliability, and cost-effectiveness of service delivery.
- Commenced Year One of East Waste's Internal Audit Program, completing two key audits across Payroll and Business Continuity activities to strengthen governance and assurance practices.
- Undertook an independent review of East Waste's cost model framework to confirm its ongoing fitness for purpose and inform the review of key financial policies.
- Implemented Service Level Agreements with Constituent Councils, improving clarity, consistency, and accountability in service delivery expectations.
- Introduced an Annual Workforce review, including a review of East Waste's organisational structure and the establishment of key positions to support future operational requirements.
- Partnered with LG Procurement to secure several high-value contracts and progress strategic procurement planning for 2026/27.
- Advanced innovation initiatives by exploring alternative hard waste collection service models and partnering with the City of Mitcham to trial artificial intelligence technology within collection vehicles to identify contamination at the source.
- Continued to support Constituent Council FOGO trial rollouts and service expansions, contributing to increased resource recovery, community engagement, and reduced landfill disposal.
- Achieved an average landfill diversion rate of 58% across Constituent Councils, demonstrating a strong commitment to resource recovery and environmental sustainability.
- Strengthened East Waste's integrity framework through the adoption of the Board of Management Code of Conduct, Fraud and Corruption Prevention Policy, and Public Interest Disclosure Procedure.



● East Waste has continued to demonstrate leadership in FOGO trials across numerous councils.



Year in Review



● *East Waste has continued to demonstrate leadership in FOGO trials across numerous councils.*

- Maintained strong governance and strategic leadership through the Board of Management and Executive Leadership Team during a period of significant organisational change and transformation.

Challenges and Opportunities

During 2025/26, East Waste continued to deliver essential services while responding to pressures largely outside its direct control. Volatility in fuel prices, and the need to monitor possible supply constraints, highlighted the exposure of a fleet-based service, although East Waste had no information at the time indicating an actual interruption to its fuel supply.

The continued expansion of weekly FOGO services also required careful coordination of fleet, workforce and operational capacity, while lithium-ion batteries and battery-containing items incorrectly placed in kerbside bins created significant safety, service-continuity and efficiency risks. These pressures reinforced the importance of prudent planning, operational

resilience and clear communication with Constituent Councils.

These challenges also created opportunities to strengthen how East Waste works with its Constituent Councils. The progressive implementation of Service Level Agreements and council-specific guidance established a clearer foundation for agreed service standards, accountabilities, cost attribution and consistent customer service, while improved digital reporting supports greater visibility of performance and emerging issues.

Combining these tools with disciplined assessment of FOGO resource requirements and cost impacts will support informed decisions, responsible service changes and solutions tailored to the needs of each Constituent Council.

In this way, East Waste can protect service reliability while turning change into practical improvement, delivering an Essential Service and creating Local Value for the communities we serve.



Pillar 1 Essential Service Delivered

2025/26 Kerbside Tonnages Collected



130,225 TONNES COLLECTED
FROM KERBSIDE BINS*



10,434,602 ANNUAL BIN
COLLECTIONS



26,665 HARD WASTE COLLECTIONS
COMPLETED



2,803 HARD WASTE TONNES
CONVERTED TO ALTERNATE FUEL



58% OF MATERIAL DIVERTED
FROM LANDFILL



59 COLLECTION
VEHICLES



10,396 NEW/REPLACEMENT
BINS SUPPLIED



132,955 ENQUIRIES RECEIVED &
RESOLVED Phone 59,600 Online 73,355



12,922 MATTRESSES COLLECTED
AND RECYCLED



11,904 ADDITIONAL BIN PERMITS
APPROVED

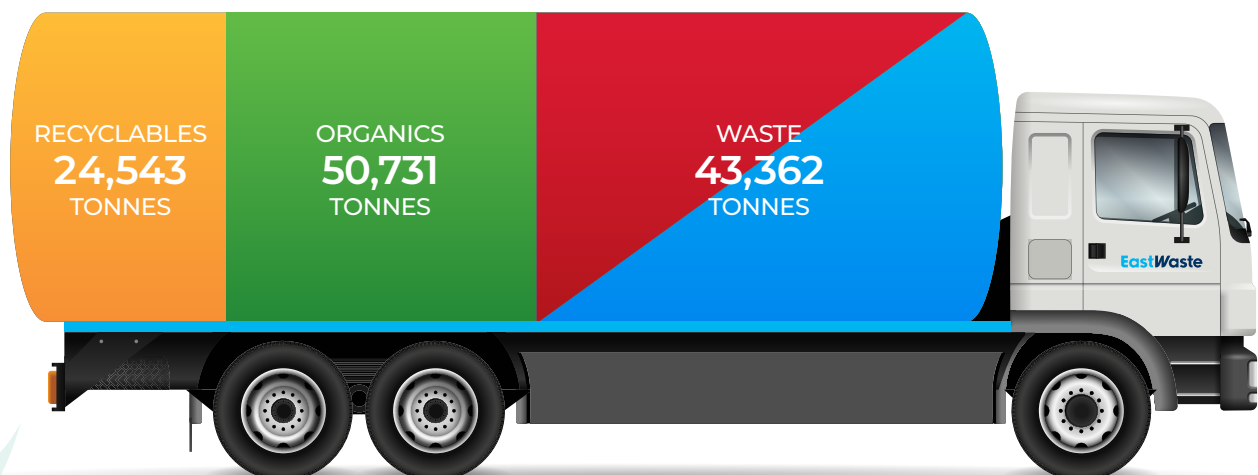


Pillar 1 Essential Service Delivered

2025/26 Kerbside Tonnages Collected

Constituent Council	Recyclables	Organics	Waste	Hard Waste	Mattresses Recycled
Adelaide Hills Council	3,391	5,754	7,436	84	407
City of Burnside	3,624	8,030	6,785	405	1,904
Campbelltown City Council	3,949	8,213	10,421	559	3,032
City of Mitcham *	5,132	12,143	0	721	3,238
City of Norwood Payneham & St Peters	3,183	5,519	7,426	432	2,079
City of Prospect	1,517	3,609	3,484	253	601
City of Unley	3,132	6,261	6,471	292	1,510
Town of Walkerville	615	1,202	1,339	57	151

*City of Mitcham undertake their own landfill collections for their residents.





Delivering on our Plans

Annual Business Plan Outcomes and Strategic Alignment

East Waste's Annual Business Plan is developed in alignment with the objectives and priorities of the East Waste Strategic Plan and is informed by the assumptions and planning principles contained within the Long-Term Financial Plan and Fleet Asset Management Plan and Strategy. This integrated planning approach ensures that annual activities, projects and investment decisions are strategically aligned, financially sustainable, and support the long-term operational needs of the organisation. During 2025/26, East Waste delivered strongly against the key initiatives outlined in its Annual Business Plan, continuing to advance the organisation's strategic objectives and priorities.

Throughout the year, East Waste strengthened its commitment to Constituent Councils by continuing to provide a comprehensive suite of waste management and resource recovery services, while also investigating opportunities to expand service delivery beyond its existing membership. As part of this commitment, East Waste submitted a response to the Adelaide City Council Expression of Interest for waste collection services, demonstrating its capability and willingness to pursue opportunities that may provide future value for Constituent Councils.

A significant customer service improvement was achieved through the implementation of a Complaints Management Ticketing System. The system was successfully introduced with minimal disruption and has enhanced issue tracking, accountability and resolution timeframes. East Waste will continue to refine and further develop the system throughout 2026/27 to support ongoing service improvements and stakeholder satisfaction.

East Waste continued to support Constituent Councils through the expansion and rollout of weekly FOGO collection services, contributing to increased resource recovery and reduced landfill disposal. Pleasingly, target diversion rates of 75%

were seen initially though the rollout phase of three (3) key Constituent Council FOGO trials in 2025/26. Data now demonstrates that across all current East Waste facilitated FOGO trials, diversion rates sit at an average of 70%. Food waste diversion rates are unclear given that no FOGO audits were conducted in 2025/26, with performance expected to be better understood when those activities commence in 2026/27.

These initiatives were complemented by the successful delivery of the Why Waste It? education and behaviour change program in partnership with KESAB, which continued to promote improved waste separation practices and community awareness across the region. Education related to correct FOGO disposal remains a key focus for education programs. While weekly FOGO collections provide a much more convenient service for the correct disposal of food waste, changing ingrained behaviours requires consistent, ongoing reinforcement to achieve desired diversion results.

Strategic procurement remained a key focus during the year. Through its partnership with LG Procurement, East Waste strengthened internal procurement processes and successfully secured a number of high-value contracts, including Green Organics Processing, Supply of Compostable Bags, and Recycling Processing.

Operational capability was further enhanced through the acquisition of six (6) new waste collection vehicles in accordance with East Waste's Fleet Asset Management Plan & Strategy. This investment ensures the ongoing reliability, efficiency and resilience of East Waste's collection fleet and service delivery operations.

Work, Health and Safety remained a priority across the organisation. During the year, East Waste continued to strengthen its safety management framework through the recruitment of a dedicated Risk & WHS Business Partner and the implementation of internal Power BI reporting dashboards. These reporting tools provide enhanced visibility of safety



Pillar 1 Essential Service Delivered

Delivering on our Plans

performance and trends, supporting informed decision-making and regular Executive review of WHS statistics and outcomes. East Waste also commenced the transition to the LG Safe WHS Management System, a contemporary local government safety framework that provides a structured and consistent approach to managing health and safety risks.

The transition has included the review and development of key WHS policies, procedures

and governance processes, helping to further align East Waste with industry best practice, strengthen compliance, and support continuous improvement across the organisation.

The successful delivery of these initiatives reflects East Waste's ongoing commitment to service excellence, operational efficiency, environmental sustainability and continuous improvement, while supporting the strategic direction in line with East Waste's Strategic Plan.

Activity	Overview	Strategic Plan Link	KPI/Target	Status
Continue & Expand Core services	East Waste optimisation will come from providing a full suite of services to Constituent Councils. Where this doesn't occur, East Waste will work with Constituent Councils with an aim to provide a full suite of services to all Constituent Councils.	1.1	Vision Target	
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.	1.1	Vision Target	
Implement a Complaints Management/Ticket system to streamline customer service operations, enhance issue resolution efficiency, and improve stakeholder satisfaction	East Waste will implement a Complaints Management/Ticket system to enhance customer service efficiency, streamline issue tracking, and improve response times. This system will provide a structured approach to logging, monitoring, and resolving customer inquiries and complaints, ensuring accountability and transparency. The project aims to optimize workflows, reduce resolution time, and enhance overall customer satisfaction.	1.5	Vision Target	



Delivering on our Plans

Activity	Overview	Strategic Plan Link	KPI/Target	Status
Advance trials and rollout of weekly organics collection	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.	2.1	At least 75% of kerbside material separately collected & recycled 100% of food waste separately collected and recycled	
Delivery of the "Why Waste It?" behaviour change program and associated social media	Utilising the results of the reviews and biennial kerbside audits undertaken over the past 6 years, refine and deliver the ongoing successful "Why Waste It?" program, with a strong food waste separation focus.	3.2	Vision Target	
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.	4.4	Vision Target	
Fleet Replacement	In line with the Long-Term Financial Plan, undertake the replacement of six (6) collection vehicles.	5.4	Vision Target	
WHS System Responsibility and Accountability	Continuation of ongoing Risk Management and Work Health & Safety systems and processes to provide a safe and healthy workplace for all employees and those which interact with us.	5.1	Implement best practice safety standards	



Pillar 2

People, Capability and Culture

Our People and Capability

A Word from Our Leadership

People, capability and culture are fundamental to East Waste's ongoing success. Our staff play a vital role in delivering essential services to our Constituent Councils and their communities, and in shaping a workplace culture that supports safety, accountability, collaboration and continuous improvement. We are committed to creating an environment in which our people feel supported, valued and empowered to develop their skills and make a meaningful contribution.

The experience, expertise and dedication of our team are key strengths for East Waste. As we continue to strengthen organisational capability, we are also building the culture and leadership depth needed to meet future challenges, respond to changing community expectations and support long-term service excellence. Many of our staff bring deep industry knowledge, operational expertise and a strong commitment to excellence in waste management.

These strengths will remain central to East Waste's continued success as we build capability, resilience and service excellence into the future.

Leadership Renewal and Workforce Continuity

The appointment of General Manager Leonard Leyland in July 2025 marked an important milestone for East Waste, providing stable leadership and renewed executive capacity throughout the 2025/26 financial year.

Under his leadership, East Waste maintained strong oversight of strategic, operational and financial priorities, delivering on key organisational objectives and strengthening business continuity following an extended period of executive vacancies and recruitment activity.

In the latter part of the year, temporary leadership and organisational arrangements were implemented, including the appointment of a Finance Business Partner, to support the



● Connecting with the community and sharing ways to reduce, reuse and recycle at Burnside Enviro Fair.



Our People and Capability

Manager Business Services' period of Long Service Leave.

Temporary adjustments to reporting structures supported the revised organisational arrangements and provided valuable insights to inform future workforce planning and organisational development initiatives.

Annual Workforce Review

An inaugural workforce review was undertaken in early 2026, resulting in the realignment of key work functions and the creation of two critical operational roles: Risk and WHS Business Partner, and Dispatch and Service Delivery Lead. These positions have strengthened organisational capability, enhanced operational oversight, and contributed to East Waste's ongoing pursuit of operational excellence.

Behind the Essential Service

Professional Development

East Waste is committed to fostering continuous growth for our team. We provide ongoing training, leadership programs, and opportunities for skill development to ensure our staff remain at the forefront of the waste management industry. We currently have multiple staff undertaking further education to enhance their development.

During 2025/26, East Waste continued to strengthen its approach to employee training, competency, and professional development. A new Training and Competencies Procedure was introduced, supported by an organisational Training Needs Analysis to identify role-specific training and competency requirements. Training and corrective actions were monitored through Skytrust to support completion and ongoing compliance.

Training undertaken or scheduled during the period included:

- Mental Health First Aid
- Due Diligence
- Taxation & Payroll
- Enterprise Agreements & Industrial Relations

- Introduction to Local Government
- Driver Fatigue Management
- Chain of Responsibility
- Manual Handling
- Overhead Powerline Awareness
- Work, Health and Safety training, including Certificate IV in WHS for Health and Safety Representatives.
- Training was also delivered in support of new and revised WHS policies and procedures.

Our People and Capability

Work, Health and Safety

At East Waste, safety is a core value and an integral part of our workplace culture. East Waste remains committed to providing a healthy and safe working environment that minimises the risk of injury and illness arising from work activities.

During 2025/26, East Waste recorded one **Lost Time Injury (LTI)**, which resulted in **148 lost workdays**. While this was consistent with the previous year in terms of the number of LTIs, East Waste's **LTI Frequency Rate of 6.6** remained above the LGRS group average of 5.6, highlighting the ongoing importance of injury prevention, early intervention and continuous improvement initiatives.

Annual Lost Time Injuries

(Lost Time Injuries represent one complete shift or more of lost time)

Year	LTIs
2023/24	0
2024/25	1
2025/26	1



Our Culture

Injury Management

East Waste received **four workers' compensation claims during 2025/26**, consistent with the previous year. The organisation continued to focus on proactive injury management, early return-to-work planning and supporting injured workers throughout their recovery.

Through targeted safety initiatives, leadership engagement, worker consultation and ongoing risk management activities, East Waste remains committed to reducing workplace injuries and improving health and safety outcomes for all employees.

Year	LTI Frequency Rate
2023	16.4
2024	0.0
2025	6.8
2026	6.6

East Waste LTI Frequency Rate remains comparable to the Local Government sector average of 5.6 in 2026.

Employee Benefits and Public Accountability

East Waste is committed to maintaining a disciplined and transparent approach to employee benefits and public accountability. Employee remuneration and benefits are administered in accordance with relevant legislative requirements, industrial arrangements and approved employment policies, supporting a high-performing workforce and reinforcing East Waste's position as a responsible employer. East Waste also upholds strong standards of public accountability through robust governance, transparent reporting and effective oversight, ensuring that its operations and decision-making processes remain aligned with the expectations of its Constituent Councils. Collectively, these practices support organisational integrity, workforce sustainability and the prudent stewardship of public resources.

Benefits

A benefit may be financial or non-financial and includes any form of remuneration, advantage or entitlement provided to an employee, or for



● *Building a safer, healthier and more capable workplace for our people.*



Our Culture

the employee's benefit, as part of the overall employment package.

In addition to direct salary and wages, benefits may include a broad range of rights, privileges, services, facilities or property provided in connection with employment. These may arise through formal employment arrangements, approved policies or salary packaging mechanisms, and reflect East Waste's broader approach to employee remuneration and workforce support.

Salary Register

East Waste acknowledges that employees and benefits are paid for using public money.

A key part of East Waste's transparency and accountability framework is to disclose the benefits and expenses paid to or received by employees as part of their salary or remuneration arrangements or reimbursement for expenses or other employee benefits paid for by East Waste.

Position Title	Classification		Base Salary Scale	Number of Employees	Benefits and Allowances
	Award	Level			
General Manager	Contract	N/A	200,000	1	Private Use Vehicle, Mobile Phone Allowance, LGA Executive Health Assessment
Managers	Contract and MOA	N/A, SO 6	148,000 – 163,000	3	Private Use Vehicle, Motor Vehicle Allowance, Mobile Phone, Additional Annual Leave
Business Partners	MOA	GO 8	125,000	2	Mobile Phone Allowance, Commuter Use Vehicle
Coordinators	MOA	GO 7	118,000 – 122,000	3	Commuter Use Vehicle, Motor Vehicle Allowance, Mobile Phone Allowance, First Aid Allowance
Team Leaders and Leads	MOA	GO 6	93,000 – 108,000	2	First aid Allowance, Mobile Phone Allowance
Officers	MOA	GO 4-6	80,000 – 93,000	6	
Mechanics	LGE	L2	100,000 – 110,000	2	First Aid Allowance
Field Staff (drivers, runners, yard hand)	EBA	N/A	As per EBA Classification	59	Meal Allowance, First Aid Allowance, Mobile Phone Allowance



Pillar 2 People, Capability and Culture

Our Culture

Transparency and openness in declaring gifts and benefits

East Waste is committed to transparent and accountable decision-making. In line with the principles of openness and integrity reflected *Local Government Act 1999*, East Waste maintains clear expectations for the declaration of gifts, benefits and hospitality. Board Members and employees are required to disclose any

gifts or benefits that may give rise to an actual, perceived or potential conflict of interest, with declarations managed in accordance with East Waste's governance policies and registers. This approach supports public confidence by promoting ethical conduct, transparency in decision-making, and appropriate scrutiny of interactions with external parties. The following gifts and benefits were received by East Waste during the year in review:

Date	To	From	Item	Action	Value	Comments
9/12/25	David Maywald	ReGroup	700ml Regroup branded gin	Accepted	\$50	Shared with staff
30/01/26	Leonard Leyland	Peats Soil & Garden Supplies	Lunch at the Bridge Hotel, Langhorne Creek	Accepted	\$60	Working lunch associated with tour of facilities
30/01/26	Kelly Vandermoer	Peats Soil & Garden Supplies	Lunch at the Bridge Hotel, Langhorne Creek	Accepted	\$60	Working lunch associated with tour of facilities
26/03/26	Leonard Leyland	Adrian Brien Automotive	Invitation to business birthday party	Declined		
26/03/26	Kelly Vandermoer	Adrian Brien Automotive	Invitation to business birthday party	Declined		
29/06/26	Leonard Leyland	Perks People Solutions	Yeti coffee mug, chocolate and pen	Accepted	\$45	Token of appreciation
29/06/26	Kelly Vandermoer	Perks People Solutions	Yeti coffee mug, chocolate and pen	Accepted	\$45	Token of appreciation
29/06/26	Vanessa Davidson	Perks People Solutions	Yeti coffee mug, chocolate and pen	Accepted	\$45	Token of appreciation

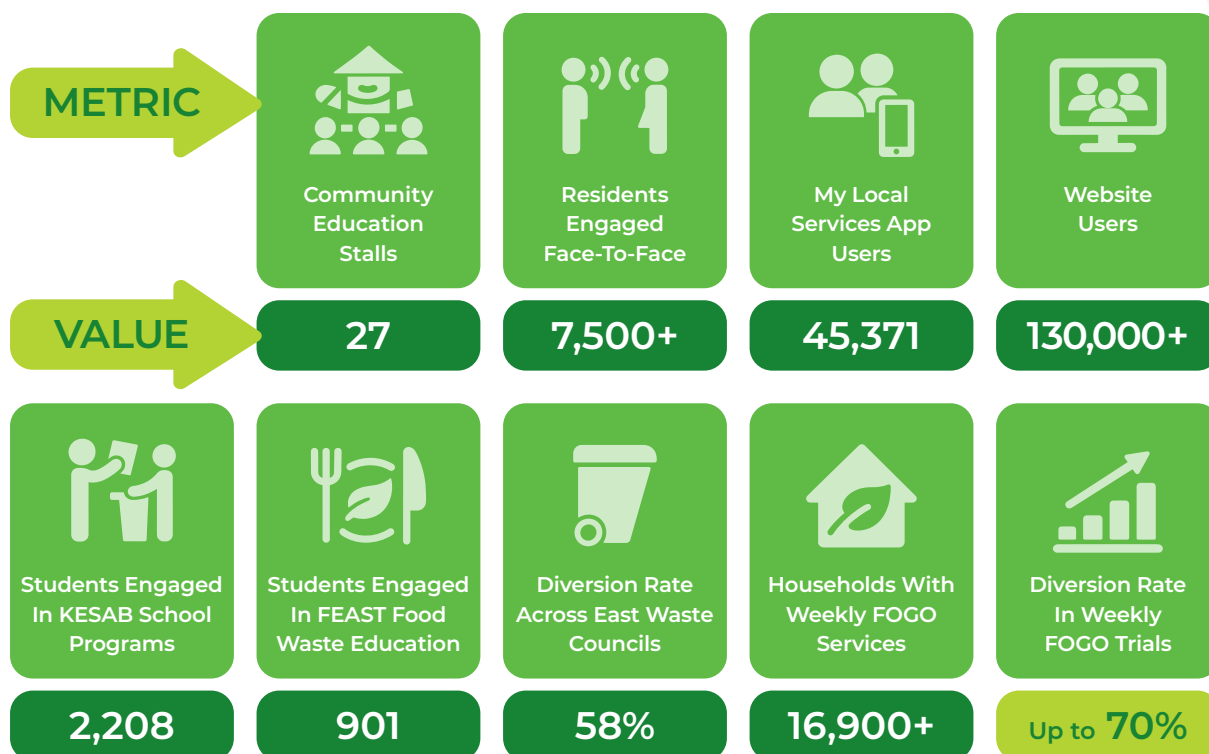


Pillar 3

Resource Recovery and Sustainability

Environmental and Social Responsibility

2025/26 Education Highlights



Education Supporting Diversion and Resource Recovery

East Waste continues to support its Constituent Councils in achieving some of the highest waste diversion rates in South Australia, with an average kerbside diversion rate of 58%, reaching as high as 63% in some Council areas. This compares with the Metropolitan Adelaide average of 52%, demonstrating the value of East Waste's integrated approach to education, service innovation and community engagement.

East Waste places community education and behaviour change at the heart of its operations, recognising that informed and engaged residents are essential to achieving sustainable waste and resource recovery outcomes. Throughout 2025/26, East Waste delivered a comprehensive education and engagement program across Constituent Council areas through community events, information

sessions, school education programs, digital communications, community tours and targeted behaviour change campaigns. The program continues to utilise and support the expansion of the State Government's statewide Which Bin? campaign resources, messaging and visual identity, ensuring educational materials remain consistent, easily recognisable and supported by trusted, evidence-based information across all East Waste and Constituent Council education and behaviour change activities. These initiatives provided residents with practical information and encouraged positive waste and recycling behaviours that support increased resource recovery and reduced reliance on landfill.

Community Engagement and Behaviour Change

Community engagement remained a key focus throughout the year, with 27 education stalls delivered at community events, attracting more

Helping families make simple changes to reduce plastic waste and make a positive difference in their everyday lives during Plastic Free July.





Environmental and Social Responsibility



Connecting with our community through education and engagement around waste and recycling.

than 7,500 direct interactions with residents. Interactive activities, including the popular mini-bin sorting game played more than 2,000 times, provided practical and engaging opportunities for residents to learn about correct waste sorting and recycling practices. Educational signage and bin monitoring at community events contributed to diversion rates of up to 89%, while maintaining very low contamination levels. East Waste also delivered 10 community information sessions and workshops, including a dedicated waste and recycling session for Campbelltown's Chinese community supported by Mandarin translation and translated educational resources.

East Waste supported Green Industries SA in the development and promotion of the Let's Get Batteries Out of Bins campaign. Promoted widely through flyers, banners, digital channels and East Waste collection vehicle livery, the campaign encourages residents to safely dispose of batteries and e-waste through dedicated drop-off and recycling facilities. As battery-related

fires continue to occur within collection vehicles and waste processing facilities, the campaign plays an important role in raising awareness and helping protect staff, infrastructure, the community and the environment. East Waste further supported the initiative through participation in a ministerial event in December 2025, helping to promote this important safety message across South Australia.

Participation in major campaigns including Plastic Free July, National Recycling Week and International Compost Awareness Week further extended educational messaging throughout the community with education displays reinforcing waste avoidance, recycling and composting behaviours.

Digital Engagement and Community Reach

East Waste continues to expand its digital education and communication channels to ensure residents can easily access reliable waste and recycling information. During the year, the



Environmental and Social Responsibility

East Waste website attracted more than 130,000 users, while 45,371 residents received waste and recycling tips alongside collection reminders through the My Local Services app. Social media channels generated more than 201,000 views and over 10,300 engagements, extending the reach of key educational messages and community awareness campaigns. Communication activities were further supported through newsletters, the Which Bin? Wednesdays radio segment and website resources.

Schools and Youth Education

East Waste's partnership with KESAB

environmental solutions continued to deliver strong outcomes through the East Waste school education program, which engages students, staff, families and the wider school community throughout the year, now in its third year.

The program engaged eight schools and more than 2,200 students through waste audits, assemblies, workshops, student forums and student-led action projects. Family engagement activities, sustainability competitions and showcase events extended learning beyond the classroom and encouraged broader community participation.

In addition, the FEAST (Food Education and Sustainability Training) program, delivered by KESAB and OzHarvest, engaged 901 students across 10 schools, promoting food waste reduction, sustainable food choices and practical cooking skills using rescued food. Together, these programs are helping build lifelong waste reduction and recycling behaviours while empowering young people to become environmental leaders within their communities.

Supporting Weekly FOGO Services

Education also played a critical role in supporting the successful implementation and ongoing delivery of weekly FOGO services, which are now operating across five Constituent Councils. Through targeted communications, resident engagement and practical education, East



● Reaching residents through social media.

Waste has helped communities adapt to service changes, maintain high participation rates, improve resource recovery outcomes and achieve average diversion rates of 70% in weekly FOGO service areas, significantly exceeding metropolitan averages. More than 16,900 households now participate in weekly FOGO services across Burnside, Adelaide Hills, Campbelltown, Prospect and Unley.

Delivering Environmental and Community Benefits

By combining innovative service delivery with ongoing education and behaviour change initiatives, East Waste continues to divert valuable resources from landfill, support the circular economy and deliver environmental and economic benefits for Constituent Councils and their communities. These efforts contribute to avoided landfill costs, improved resource recovery and continued progress towards South Australia's waste diversion and sustainability objectives.



Pillar 4

Local Value And Accountability

Spending Responsibly, Delivery Locally

Value Delivered to Constituent Councils

Throughout 2025/26, East Waste delivered tangible value to its Constituent Councils by providing reliable, cost-effective and locally responsive waste and resource recovery services, supported by the implementation of Service Level Agreements, improved governance and disciplined financial management.

East Waste's continued investment in fleet capability, customer service systems, procurement, safety, education and FOGO initiatives has helped Councils maintain essential services, improve resource recovery outcomes and respond to emerging community and operational needs.

This integrated approach ensures Constituent Councils benefit from shared expertise, economies of scale, transparent accountability and practical innovation, while continuing to deliver environmental, financial and community value across the region.

Procurement Contracts and Local Spend

During 2025/26, East Waste continued to apply competitive procurement practices to ensure services were delivered cost-effectively and in the interests of its Constituent Councils. Through its partnership with LG Procurement, East Waste undertook structured market processes and secured three major contract arrangements for Green Organics Processing, Recycling Processing and the supply of Compostable Bags.

These procurement outcomes strengthened long-term service certainty, supported value-for-money decision-making, and delivered improved commercial outcomes compared with existing agreements. These activities support long-term processing capacity and service sustainability.

Consistent with East Waste's procurement approach, consideration was also given to opportunities to support local goods and services where this aligned with service requirements, market availability and best-value outcomes.



● Continually advancing our fleet to support safe, efficient and reliable service delivery.



Spending Responsibly, Delivery Locally

National Competition Policy Statement

In accordance with the Government Business Enterprises (Competition) Act 1996 and the Revised Clause 7 Statement on the application of competition principles to Local Government, East Waste has considered the application of competitive neutrality principles during the reporting period.

East Waste's Core Activity, being the collection, recycling and/or disposal of waste together with community behaviour change and ancillary services, was undertaken for Constituent Councils only during the year.

East Waste considers that these activities do not constitute a significant business activity for the purposes of the competitive neutrality framework, as they are undertaken as part of East Waste's statutory functions on a cost-recovery basis and with community benefit as the primary purpose.

East Waste did not undertake any Non-core Activity or provide Core Activity services to non-Constituent Councils during the reporting period.

Transparent use of public funds

Corporate Credit Cards

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

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

Strict controls are in place to ensure financial responsibility, including a Credit Card Policy. All staff issued with a credit card must provide valid tax invoices and proof of purchase for every transaction. All information is subject to

regular internal review and is available for audit and scrutiny. Credit cards are also required to be returned immediately upon cessation of employment.

In 2025/26, five corporate credit cards were active. Purchases were made primarily for operational needs and business continuity, with total expenditure for the year amounting to \$46,057.29. This reflects East Waste's ongoing commitment to prudent financial management and the responsible use of public funds.

Leadership, Governance and Trust

Board Structure and Representation

East Waste is governed by a Board in accordance with Schedule 2 of the *Local Government Act 1999* and the Eastern Waste Management Authority Charter (Charter). The Board provides strategic leadership, oversight and direction, supporting sound governance and ensuring East Waste delivers high-quality, sustainable and cost-effective services for its Constituent Councils and their communities.

Subject to the provisions of the Charter, the Board comprises nine Directors, with each Constituent Council appointing one Director for a three-year term. Directors may be officers, employees or Council Members of a Constituent Council, or independent persons.

The Board is chaired by an independent person appointed by the Constituent Councils, supporting impartial leadership and effective oversight. This structure ensures each Constituent Council is represented in the Board's strategic direction and decision-making.

Each Constituent Council also appoints a Deputy Director for a term determined by that Council. Deputy Directors may act in place of their Council's Director when required and, when doing so, exercise the same powers as the Director. These arrangements provide continuity



Leadership, Governance and Trust

of representation and support effective, informed and collaborative decision-making.

The Independent Chair of the Board receives an annual stipend of \$26,000. No other gifts, benefits, allowances or reimbursements were paid to Board Directors or Deputy Directors during the reporting period.

Board Performance

Board performance remained strong during the year, with the 2025 evaluation confirming that the East Waste Board continues to operate effectively, achieving an overall score of 4.18 out of 5, consistent with the previous year. The evaluation highlighted the Board's clear governance framework, strong leadership, effective committee structures and constructive relationship with management. Improvements were also noted in financial management and risk oversight, reflecting the quality of reporting provided to the Board and its continued focus on informed decision-making, accountability and strategic stewardship.

The evaluation also identified several areas for continued development to further strengthen Board effectiveness. These included supporting more consistent attendance and continuity

across Directors and Deputies, strengthening Board operations and administration, improving follow-up of actions and the recording of decisions, and continuing to build Directors' understanding of the Strategic Plan, the East Waste Charter and the broader Local Government framework.

The review provides a valuable basis for continuous improvement and supports East Waste's commitment to contemporary, transparent and effective governance.

Constituent Council Representation

During 2025/26, the Board considered reports and recommendations from its sub-committees and the Administration, adopted budgets, and made decisions on the strategies and policies guiding East Waste's operations. Through this work, the Board maintained a strong focus on effective risk management, operational excellence, long-term sustainability and delivery of the priorities set out in the 2025/26 Annual Business Plan.

The East Waste Charter provides that decisions of the East Waste Board may be determined by circular resolution. One matter was decided by circular resolution during the reporting period.

Constituent Council Representation at Meetings of the East Waste Board in 2025/26

Representing	Five Ordinary Meetings	Four Special Meetings	Percentage of Board Meetings Attended
Independent Chairperson	5	4	100%
Adelaide Hills Council	4	4	89%
City of Burnside	5	4	100%
Campbelltown City Council	5	0	56%
City of Mitcham	5	4	100%
City of Norwood Payneham and St Peters	5	4	100%
City of Prospect	5	4	100%
City of Unley	4	4	89%
Corporation of the Town of Walkerville	5	4	100%



Leadership, Governance and Trust

Board Committee Oversight

Audit & Risk Management Committee

Clause 31 of the East Waste Charter requires the Authority to establish an Audit Committee and Schedule 2, clause 30 of the *Local Government Act 1999* governs the constitution and functions of the audit committee. The East Waste Board resolved to expand the remit of the Audit Committee to provide an oversight on risk management. The Audit & Risk Management Committee (Committee) provides independent oversight and advice to the Board on financial reporting, risk management, internal controls, and governance practices. The Committee reviews East Waste's financial statements, strategic management plans, and risk registers; monitors responses to audit recommendations; oversees internal and external audit activities; and evaluates the effectiveness of East Waste's financial and operational systems. Through its work, the Committee supports transparency, accountability, and continuous improvement in East Waste's operations.

The Terms of Reference for the Audit & Risk Management Committee are available on the East Waste website.

Annual Report of the Audit & Risk Management Committee

For the year ended 30 June 2026

Overview

This report describes the work undertaken by the East Waste Audit and Risk Management Committee during the year ended 30 June 2026.

It has been prepared in accordance with the Committee's Terms of Reference for presentation to the East Waste Board and publication in East Waste's Annual Report.

The Committee supported the Board by providing independent oversight and advice on financial reporting, internal and external audit, risk management, internal controls, strategic and financial planning, and governance matters within its remit. Its work focused on the quality of information provided to the Board, the effectiveness of East Waste's assurance arrangements, and the timely implementation of agreed improvements.

Committee composition and meetings

The Committee comprised an Independent Chair, independent Members and representatives of the East Waste Board. Five ordinary meetings were held during the reporting period.

Membership changed during the year, with Natalie Caon joining as an Independent Member from 1 October 2025, Paul Di Iulio concluding his service as a Board representative on 2 March 2026, and Andrian Wiguna joining as a Board representative from 13 August 2026.

Member	Role	Committee Meetings Attended
Emma Hinchey	Independent Chair	5/5
Linda Green	Independent Member	5/5
Natalie Caon	Independent Member (from 1 October 2025)	4/4
Fraser Bell	Independent Chair of the East Waste Board	4/5
Paul Di Iulio	East Waste Board Representative (until 2 March 2026)	1/2
Andrian Wiguna	East Waste Board Representative (from 13 August 2026)	1/1



Leadership, Governance and Trust

Work undertaken during the year

Financial reporting and sustainability

The Committee reviewed the audited financial statements for the year ended 30 June 2026 and recommended them to the Board. It also reviewed the Regulation 10 financial report and successive FY2025/26 budget reviews, considering financial performance, material variances and the relationship between operational requirements, fleet costs and East Waste's longer-term financial position.

The Committee considered the draft 2026/27 Annual Plan and Budget, constituent council feedback, the Long Term Financial Plan for 2027 to 2036 and a working capital assessment. It provided advice on the proposed operating surplus target, cash reserves, borrowing and funding arrangements, and the need for clearer monitoring of minimum and maximum daily cash balances.

External audit

The Committee met with East Waste's external auditor and considered the external audit plan, the audit completion report, audit findings, management responses and auditor independence. It also considered the FY2025/26 interim audit results. The interim audit assessed 31 core controls across seven critical business cycles, with 29 controls found to be operating effectively and no high-risk weaknesses identified. Three moderate-risk findings in purchasing, procurement and contracting were referred for management action and continuing oversight.

Internal audit

The Committee oversaw the first year of East Waste's two-year internal audit program. It reviewed the proposed audit scopes and the results of reviews of payroll and business continuity arrangements. Where the initial reports did not provide sufficient clarity about the findings, risk ratings or required management actions, the Committee requested revised

reporting. It also introduced continuing oversight of agreed actions through an internal audit recommendation tracking schedule.

The Committee reviewed the internal audit work plan to confirm that planned assurance activity remained aligned with East Waste's strategic risks and emerging priorities.

Risk management and internal controls

The Committee reviewed the Strategic Risk Register and considered workplace health and safety performance, operational continuity, workforce capacity, cyber and information technology risks, fuel and processing-cost pressures, and risks associated with service growth and changes in waste collection arrangements. The Committee sought clearer articulation of controls, accountable actions and target completion dates so that risk treatment could be monitored effectively.

The Committee also monitored management's response to audit recommendations and control improvements, including work to strengthen procurement and contracting practices, payroll controls and business continuity planning.

Strategic planning governance and policy

The Committee reviewed and provided advice on the Fleet Asset Management Plan and Strategy 2026 to 2035, the Annual Plan and Budget, the Long Term Financial Plan, delegated powers and a range of financial and governance policies. These included the Budget Framework, Treasury Management, Member Council Rebate and Distribution, Complaint Handling, Public Interest Disclosure, Fraud and Corruption Prevention, Procurement and Constituent Council Compensation arrangements.

The Committee's advice emphasised clear authority and accountability, alignment between policies and the East Waste Charter, transparent reporting to the Board, and the practical management of financial, operational and compliance risks.



Leadership, Governance and Trust



● Costa Georgiadis of the ABC TV series *Gardening Australia* joined us at the Burnside Enviro Expo.

Committee effectiveness

The Committee considered its annual performance evaluation and meeting program and continued to refine the form and quality of information presented to it. In particular, it sought more decision-focused papers, clearer audit findings and management commitments, and regular reporting of progress against agreed actions. This work informed the continuing review of the Committee's Terms of Reference and assurance arrangements.

Committee conclusion

Based on the information and assurance presented during the year, the Committee considers that it discharged the responsibilities assigned to it under its Terms of Reference and provided active, independent oversight and advice to the Board. The Committee did not identify any matter within its remit that required separate reporting to the Board beyond the reports and recommendations made through the year.

The Committee nevertheless identified areas requiring sustained attention. Its priorities include completing procurement and contracting improvements, embedding stronger business continuity arrangements, closing internal and external audit actions on time, strengthening workforce and payroll controls, and maintaining disciplined oversight of working capital and long-term financial sustainability.

Acknowledgements

The Committee thanks the East Waste Board, management, staff, and East Waste's internal and external auditors for their engagement and assistance throughout the year.

The Committee records its appreciation to Paul Di Iulio and Sandra Di Blasio (resigned end of FY25) for their valued service and contribution as Committee Members. It also welcomes Natalie Caon as an Independent Member and Andrian Wiguna as the East Waste Board's representative to the Committee.



Emma Hinchey
Independent Chair

East Waste Audit & Risk Management Committee

Sitting Fees

Sitting fees paid to Independent Members of this Committee included \$660 for the Presiding Member, and \$550 for each Independent Member per meeting, excluding GST and superannuation.



Leadership, Governance and Trust

Additional Committees of the Board

In accordance with clause 73 of the East Waste Charter the Board may establish a Committee of Directors for the purpose of enquiring into and reporting to the Board on any matter within the Authority's functions and powers and as detailed in the terms of reference given by the Board to the Committee.

For the period July 2025 to June 2026 East Waste had the following Committees:

- General Manager Selection and Recruitment Committee.
- General Manager Performance Review Committee.

The Terms of Reference for the Committees can be found on East Waste's website.

No sitting fees are paid to Members of the above Committees.

Collectively, these actions have strengthened accountability, supported informed decision-making and increased confidence in East Waste's governance framework. These foundations will continue to support a resilient, well-governed organisation that is equipped to manage risk effectively and respond to future challenges with confidence.

Use of Confidentiality Provisions

East Waste is committed to open, accountable, honest and reasonable decision making.

Members of the public are welcome to attend meetings of the East Waste Board and Board Committees. On occasion, the Board and its Committees may be closed to the public under section 90(2) of the Local Government Act 1999 in order to consider matters of a confidential nature.

They may also make an order under section 91(7) to retain information in confidence. The *Local Government Act 1999* requires the Board to specify the duration of the order (i.e determine a suitable period for which the item will remain confidential), and either impose a 'release' date or event which will trigger the release of the item or a period after which the Board will review the order and determine if in fact the item should remain confidential.

Local Government Act Confidentiality Reference Explanation

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



Leadership, Governance and Trust

Use of Confidentiality Provisions by the East Waste Board

The East Waste Board considered a total of 10 items in confidence, as detailed in the table below, during 2025/26.

Date of Meeting	Subject	Order Duration	Section 90(3)	Items retained in confidence	Items in the public domain
9/07/25	Recruitment of General Manager	Until further order	(a)	Report Minutes Attachment A Attachment B Attachment C	
25/09/25	Recycling Processing Contracts	Until further order	(b)	Report	Minutes
25/09/25	Organics Processing Contract	Until further order	(b)	Report Minutes	
25/09/25	Ordinary and Primary Return Process	Until further order	(h)	Report	Report released June 2026
10/11/2025	General Manager's Interim Probation Review	Until further order	(a)	Report Minutes Attachment A	
14/11/2025	Organics Processing Tender	Until further order	(d)	Report Attachment A Attachment B	Minutes
20/11/2025	General Manager Key Performance Indicators 2026	Until further order	(a)	Minutes Attachment A	
26/02/2026	General Manager – Final Probation Review	Until further order	(a)	Report Attachment A Attachment B	
25/06/2026	Tender Evaluation Summary Report: Supply & Delivery of Compostable Bags (Household & Pets)	Until further order	(k)	Report Minutes Attachment A	
25/06/2026	General Manager's 2026 Performance and Remuneration Review	Until further order	(a)	Report Minutes Attachment A Attachment	



Leadership, Governance and Trust

Use of Confidentiality Provisions by the Audit & Risk Management Committee

The Audit & Risk Management Committee considered a total of one (1) item in confidence, as detailed in the table below, during 2025/26.

Date of Meeting	Subject	Order Duration	Section 90(3)	Items retained in confidence	Items in the public domain
18/02/2026	Information Report	Until further order	(d)	Attachment D	All other items

Use of Confidentiality Provisions by the General Manager Performance Review Committee

The General Manager Performance Review Committee considered a total of five (5) items in confidence, as detailed in the table below, during 2025/26.

Date of Meeting	Subject	Order Duration	Section 90(3)	Items retained in confidence	Items in the public domain
31/10/2025	Appointment of Independent Consultant	Until further order	(d)	Report Attachment B Attachment C	Minutes Attachment A
7/11/2025	Draft General Manager Key Performance Indicators 2025/26	Until further order	(a)	Report Attachment A	Minutes
23/01/2026	Methodology for General Manager Probation Review	Until further order	(a)	Report Minutes	
19/06/2026	General Manager's 2026 Performance Review	Until further order	(a)	Report Presentation	Minutes
19/06/2026	General Manager's 2026 Performance Review	Until further order	(a)	Report Minutes Attachment A - General Manager Remuneration Benchmarking Report	

During the reporting period a total of five (5) items were released from confidence.

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



Leadership, Governance and Trust

Compliance and Accountability

Risk, Controls and Assurance

East Waste made meaningful progress in strengthening its approach to risk, controls and assurance during the year, recognising that effective governance and oversight are critical to organisational performance, accountability and long-term success. Effort was directed toward improving internal controls, strengthening assurance processes, and embedding a more proactive approach to risk identification and management across the organisation.

Positive internal audit outcomes reflected this work and East Waste's commitment to continuous improvement. The FY2026 interim external audit reviewed seven critical business cycles and assessed 31 core controls, with 29 controls found to be operating effectively and no high-risk weaknesses identified.

This result was consistent with 2025/26 and also confirmed improvement in areas previously identified for attention, including general ledger reconciliation processes.

Three moderate-risk findings were identified in the Purchasing and Procurement cycle. While these findings highlighted the need for continued focus, they were consistent with known legacy procurement control issues already recognised by Administration and are being addressed through a staged procurement improvement program.

During the year, this included adoption of a revised Procurement Policy, stronger oversight of key contracts and market approaches, improved transparency and reporting, more proactive contract monitoring, and enhanced documentation and delegation controls.

Key governance and assurance matters were also actively progressed, including Audit and Risk Management Committee appointments, improvements to the register of returns process, and the timely investigation and resolution of emerging issues. Areas requiring further

attention, including business continuity planning, were also identified and incorporated into the leadership agenda, ensuring these matters remain a clear focus for the future.

Accountability Framework

Over the reporting period, East Waste continued to strengthen its governance framework through ongoing review and refinement of key governance documents, policies and reporting practices, helping to ensure decision-making remains transparent, accountable and aligned with legislative and strategic obligations. This work was supported by East Waste's ongoing partnership with Clearly Strategic, which has provided valued guidance in governance, policy development and strategic reporting, assisting the organisation to maintain contemporary governance standards while supporting continuous improvement across the Board's oversight and strategic stewardship functions.

Policies

Policies are an important part of East Waste's governance framework, guiding decision-making, accountability and strategic direction. They support the identification of service and operational needs, the setting of objectives, the balancing of competing priorities, and the allocation of resources in a consistent and accountable manner.

Policies define the principles that guide organisational action and, in some cases, are required under legislation. East Waste maintains both legislated and operational policies to support its strategic objectives and provide consistency across the organisation and in service delivery to its Constituent Councils.

Policies are reviewed regularly to ensure they remain current, relevant and aligned with legislative requirements and operational needs. Where appropriate, policies may be revoked due to legislative change, the adoption of an alternative policy position, or where they have been superseded.



Leadership, Governance and Trust

During the reporting period the East Waste Board reviewed two (2) policies (#) and approved two (2) new policies (*).

The following policy documents are available on East Waste's website:

- Behaviour Standards Policy
- Budget Framework Policy#
- Complaint Handling Policy
- Credit Card Policy
- Diversity and Inclusion Policy
- Fraud and Corruption Prevention Policy*
- Leave Policy
- Constituent Council Rebate and Distribution Policy
- National Competition Policy
- Public Interest Disclosure Procedure*
- Policy Development Policy
- Procurement Policy
- Prudential Management Policy
- Risk Management Policy
- Sale and Disposal of Assets Policy
- Sexual Harassment Policy
- Treasury Management Policy#.

The East Board has adopted the following Codes:

- Code of Practice – Procedures at Meetings
- Eastern Waste Management Authority Board Code of Conduct.

Registers

East Waste maintains the following registers on its website:

- Register of Confidential Items
- Register of Contracts
- Register of Delegations
- Register of Gifts and Benefits
- Register of Interests (Directors and Deputy Directors).

Freedom of Information

Requests to access to information that is not readily available to the public will be considered under the *Freedom of Information Act 1991*.

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

East Waste did not receive any Freedom of Information Applications during the reporting period.

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

Request to Review an Internal Decision

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

- East Waste did not receive any requests to review an internal decision in the 2025/26 period.

Public Interest Disclosures

The *Public Interest Disclosure Act 2018* protects people who disclose information about serious wrong doing within the South Australian public sector, including council subsidiaries. East Waste does not tolerate improper conduct by its employees, contractors or Directors, or the use of reprisals against those who disclose such conduct. Due to the nature of the *Public Interest Disclosure Act 2018*, there are no statistics on disclosures received.

The East Waste Board formally adopted a Public Interest Disclosure Procedure in April 2026.



Leadership, Governance and Trust

Managing Complaints

East Waste is committed to managing complaints in a way that is professional, transparent, accessible and responsive, recognising that complaints, feedback and service requests are valuable opportunities to resolve concerns, improve customer experience and strengthen its services.

East Waste's Complaint Handling Policy, available at www.eastwaste.com aims to provide a clear process for raising concerns, define staff roles and responsibilities, establish appropriate escalation pathways based on the seriousness of a matter, and managing complaints in a fair, timely and practical manner consistent with good-practice guidance and sound governance.

Availability of Documents

Copies of policies, codes and publicly accessible registers are available:

- On East Waste's website www.eastwaste.com
- by emailing east@eastwaste.com
- attending East Waste's Office at 1 Temple Court Ottaway during normal business hours.

Legal Advice

Legal expenditure represents costs incurred by East Waste for the provision of legal advice to support its operations, governance and compliance obligations. This may include advice on contracts, employment matters, regulatory issues, governance matters and other legal proceedings or transactions arising in the ordinary course of business.

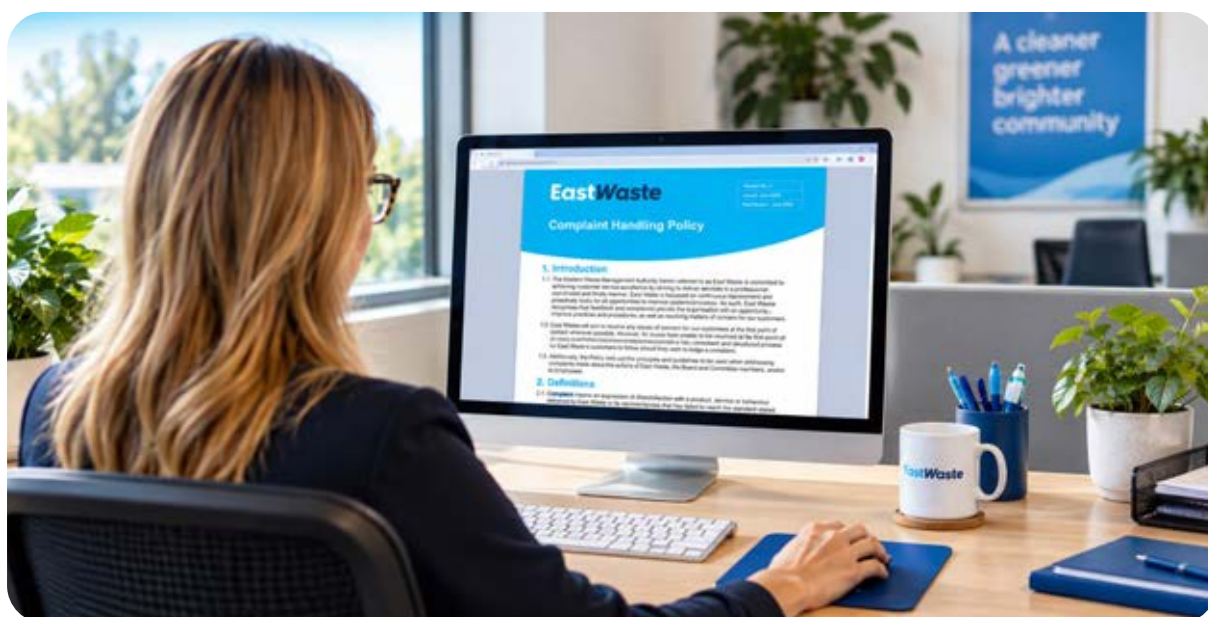
In 2025/ 26 East Waste paid a total of **\$19,877.86** (ex GST) for legal advice and services.

Payments to External Auditor

The external auditor provides independent assurance on East Waste's financial statements by examining whether they present a true and fair view in accordance with the applicable accounting standards and legislative requirements.

In doing so, the auditor reviews relevant financial records, systems and controls, and reports their findings to support transparency, accountability and confidence in East Waste's financial reporting.

In 2025/ 26 East Waste paid the external auditor **\$13,500.00** (ex GST) for providing these services.



- Providing a clear, fair and accessible process for managing complaints, feedback and service requests.

Engaging with residents and sharing practical ways to reduce waste, recycle and compost at the 2026 Burnside Enviro Expo.





Pillar 5 Future Ready

Foundations For Our Future

Responding to an Ever-Changing Environment

East Waste operates in an environment of changing community expectations, evolving waste and resource recovery practices, increasing regulatory requirements and ongoing financial pressures. To remain a trusted regional service provider, East Waste must continue to adapt while maintaining reliable service delivery and strong financial stewardship. During 2025/26, foundations were established that will support the organisation's future direction, focusing on transparency, capability, collaboration and continuous improvement. These initiatives position East Waste to respond effectively to emerging challenges while creating long-term value for Constituent Councils and the communities they serve.

Strengthening Partnerships with Constituent Councils

A key priority is to continue strengthening relationships with Constituent Councils through greater collaboration, transparency and shared understanding of service expectations.

The introduction of Service Level Agreements and council-specific guidance has provided a foundation for clearer service accountability, improved communication and more informed decision making.

Looking ahead, East Waste will continue to work closely with Constituent Councils to ensure services evolve in response to local needs, community expectations and changing legislative and environmental requirements.



● Celebrating the people behind East Waste and their combined 60 years of service and dedication.



Future Readiness

Better Decisions Through Data and Technology

Technology and data will play an increasingly important role in shaping future service delivery. East Waste has commenced initiatives to improve operational reporting, expand the use of business intelligence tools and enhance visibility of performance information for both management and Constituent Councils. The organisation is also exploring emerging technologies, including the responsible use of artificial intelligence, to identify opportunities to improve efficiency, enhance customer experience and support evidence-based decision making. The focus remains on practical applications that deliver measurable value and support better outcomes for constituents.

Financial and Operational Sustainability

As service expectations grow and operating environments become increasingly complex, maintaining financial and operational sustainability remains critical. The review of East Waste's cost model, and the commencement of a comprehensive review of East Waste's financial framework and working capital requirements, have strengthened understanding of future service costs and funding approaches. As these reviews are finalised in 2026/27, East Waste anticipates adopting a revised costing methodology that will provide a more transparent, equitable, and sustainable approach to funding its services. This work will strengthen the organisation's financial resilience, support informed decision-making, and ensure East Waste remains well positioned to deliver high-quality and cost-effective waste management services to its Constituent Councils into the future.

East Waste is also focused on strengthening procurement and contract management practices to support value for money outcomes, improve market engagement and ensure

procurement decisions are aligned with organisational objectives and Constituent Council expectations. Greater collaboration with Local Government Procurement and other sector partners provides opportunities to leverage shared knowledge, benchmark approaches and identify efficiencies that benefit the communities we serve.

Future planning will continue to focus on balancing affordability, service reliability and long-term sustainability, while supporting the expansion of initiatives such as FOGO services, resource recovery opportunities and operational efficiency improvements. Through informed financial management, effective procurement and continuous review of service delivery models, East Waste aims to ensure that every dollar invested delivers maximum value for Constituent Councils and their communities.

Building Organisational Capability

Future readiness is ultimately dependent on people. East Waste will continue investing in workforce capability, leadership development, safety, continuous improvement and organisational culture. The organisation's ability to attract, develop and retain skilled employees will remain fundamental to delivering essential services in a changing environment. By fostering an engaged and capable workforce, East Waste will be better positioned to embrace new opportunities, respond to emerging risks and continue delivering high-quality services for years to come.

The initiatives outlined in East Waste's FY2027 Annual Plan reflect a commitment to creating a more transparent, responsive and resilient organisation. By strengthening partnerships, embracing innovation, maintaining financial discipline and investing in people, East Waste is building the capability required to meet future challenges while continuing to deliver reliable services and local value to its Constituent Councils and communities.

Financial Performance

2025/26 year was a year of continued financial discipline, governance improvement and financial framework review for East Waste. Despite recording an accounting deficit, East Waste maintained an improved cash position and continued to invest in critical fleet replacement and operational infrastructure programs. Cash and Cash Equivalents increased from \$1.72 million at 30 June 2025 to \$2.70 million at 30 June 2026, supported by improved treasury management practices, cash flow forecasting and a reduction in Trade and Other Receivables.

Positive outcomes from the external audit process reaffirmed the strength of East Waste's financial management, governance framework and internal control environment. The external auditor reported that the majority of key financial controls were operating effectively and confirmed its intention to issue an unmodified audit opinion for the 2025/26 Financial Statements.

A comprehensive review of the East Waste cost model was undertaken during the year to ensure greater alignment between service delivery costs and the Common Fleet Charges recovered from Constituent Councils.

The review examined cost allocation methodologies, cost recovery principles and underlying financial assumptions to improve transparency, accuracy and long-term financial sustainability. The outcomes of this work will assist in ensuring that future Common Fleet Charges more accurately reflect the cost of services provided to Constituent Councils.

East Waste also completed a detailed review of its working capital requirements. This project considered operational cash flow requirements, debtor and creditor management, fleet replacement commitments and overall liquidity requirements.

The review established a working capital benchmark to support future financial planning, improve treasury management practices and strengthen East Waste's capacity to fund ongoing operational and capital requirements.

In support of continuous governance improvement, East Waste commenced a



● Our administration and education team.

significant review of a number of financial policies during the year, including the Budget Framework Policy. These initiatives will strengthen accountability, transparency and organisational governance, while reinforcing East Waste's commitment to a safe, inclusive and values-based workplace culture.

East Waste will continue to focus on maintaining long-term financial sustainability through prudent financial management, active treasury management, ongoing review of service delivery cost models and strategic investment in fleet and operational infrastructure.



EastWaste

FINANCIAL STATEMENTS 2025/26



ESSENTIAL
SERVICE
DELIVERED



PEOPLE,
CAPABILITY
AND CULTURE



RESOURCE
RECOVERY AND
SUSTAINABILITY



LOCAL VALUE
AND
ACCOUNTABILITY



FUTURE
READY

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Management Authority



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SUSTAINABILITY



LOCAL VALUE
AND
ACCOUNTABILITY



FUTURE
READY

9.6 Instrument of Delegation under the Charter for the Eastern Waste Management Authority

Report Author Principal Consultant – Clearly Strategic

Attachments A: Appendix 1 - Proposed Instrument of Delegation under the Charter for the Eastern Waste Management Authority

Purpose and Context

The East Waste Board assigned delegated powers under the East Waste Charter to the General Manager at its ordinary meeting of 25 June 2026. It was understood that in accordance with clause 34.4.1(a) of the Charter that the General Manager would be able to sub-delegate these powers to employees.

During the compliance review of the Charter, Norman Waterhouse Lawyers advised the above clause is ultra-vires, as the *Local Government Act 1999* does provide power to sub-delegate powers contained within the Charter.

Accordingly, it is recommended that the East Waste Board consider delegating appropriate powers and functions to the General Manager and employees of East Waste to enable the efficient and effective performance of their responsibilities.

That the East Waste Board:

- 1. in exercise of the power under clause 36 of schedule 2 of the Local Government Act 1999, the East Waste Board delegates the powers and functions under the Eastern Waste Management Authority Charter specified in the proposed Instrument of Delegation as contained in Appendix 1 of the report dated 24 September 2026 and entitled Instrument of Delegation under the Charter for the Eastern Waste Management Authority to the person (s) occupying the office or position detailed in the proposed Instrument of Delegation subject to the conditions and / or limitations specified herein.***
- 2. notes that this Instrument of Delegation as contained in Appendix 1, works in conjunction with the Eastern Waste Management Authority Charter and the Internal Controls and East Waste 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.

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, most usually, make sub-delegations to the appropriate officers of the Administration.

Discussion

In June 2026, the East Waste Board delegated certain powers and functions to the General Manager. The General Manager subsequently exercised the authority to sub-delegate those powers and functions, where necessary, to employees of East Waste in accordance with the following clause of the Charter:

34.4 As a matter of record, Schedule 2, Clause 36 (1) of the Act authorises the Board to delegate powers or functions conferred under this or another Act.

34.4.1 A delegation of powers by the Board:

(a) may authorise the delegate to sub-delegate all or any of the powers vested in the delegate;

As part of the Charter compliance review undertaken in partnership with Norman Waterhouse, legal advice was received that this subclause is ultra vires, on the basis that the *Local Government Act 1999* does not provide authority for the sub-delegation of powers and functions under the Charter.

Accordingly, if the Board so resolves, the powers and functions previously sub-delegated by the General Manager should instead be delegated directly by the Board to those employees.

A proposed Instrument of Delegation under the Eastern Waste Management Authority Charter is included at Appendix 1 to this Report.

General Manager's Financial Delegations

At the East Waste Board meeting of 25 June 2026, the Board requested that the General Manager's financial delegations be referred to the Audit & Risk Management Committee for their consideration and comment.

The Audit & Risk Management Committee discussed the operation of the General Manager's Financial delegation at their Special Meeting held on 18 August 2026. It was noted that while the East Waste Board has requested the Committee determine an appropriate value for the financial delegations, expenditure may not exceed \$50,000 unless the expenditure has been pre-approved in the Authority's Annual Plan. Actual payments are made by dual signatories. The Committee expressed comfort with this arrangement and subsequently made the following recommendation:

That the General Manager's Financial Delegations be as follows:

- Purchasing Limit - \$500,000 (increased from \$250,000)
- Electronic Funds Transfer Limit - \$3,000,000 (to remain the same)
- Credit Card Limit- \$5,000 (to remain the same).

The updated limits have been included in the proposed Instrument of Delegation.

Recommended Financial Delegations for other employees are presented in Appendix 1.

It should be noted that in accordance with clause 29.8.16 of the East Waste Charter employees operating the Authority's bank account must do so together with one other signatory appointed by the Board. Unless the Board determines otherwise, that other person must be the Chair.

For practicalities the Board may wish to consider appointing members of the Executive Leadership Team as signatories to the Authority's bank account.

Conclusion

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.

It is at the Board's discretion should they determine a signatory other than the Board Chair to operate the Authority's bank accounts.

East Waste – Proposed Delegation Framework September 2026

Position Abbreviations

Includes persons acting in the listed positions.

Abbreviation	Title
GM	General Manager
MBS	Manager Business Services
MHR&FS	Manager HR & Financial Services
MOS	Manager Operational Services
FBR	Finance Business Partner
R&WHSBP	Risk & WHS Business Partner
CE&P	Coordinator Education & Promotions
CO	Coordinator Operations
PCCS	Principal Consultant, Clearly Strategic
FO	Finance Officer
TLW	Team Leader Workshop
D&SDL	Dispatch & Service Delivery Lead

Proposed Financial Delegations

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 / SUB- DELEGATE	Authorisation Limit	Condition Clause 29.8.16 of Charter
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:	GM	Purchasing: - \$500,000 EFT - \$3,000,000. Credit Card -\$5,000.	Operating the Authorities bank account together with one other signatory appointed by the Board. Unless the Board determines otherwise, that other person must be the Chair.
	MBS	Purchasing - \$150,000. EFT - \$3,000,000. Credit Card - \$9,000.	Operating the Authorities bank account together with one other signatory appointed by the Board. Unless the Board determines otherwise, that other person must be the Chair.

	MHR&FS	Purchasing - \$150,000. EFT - \$3,000,000. Credit Card - \$3,000.	Operating the Authorities bank account together with one other signatory appointed by the Board. Unless the Board determines otherwise, that other person must be the Chair.
	MOS	Purchasing - \$150,000. EFT - \$3,000,000. Credit Card - \$5,000.	Operating the Authorities bank account together with one other signatory appointed by the Board. Unless the Board determines otherwise, that other person must be the Chair.
	FBR	Purchasing - \$50,000 EFT - \$1,000, 000	Operating the Authorities bank account together with one other signatory appointed by the Board. Unless the Board determines otherwise, that other person must be the Chair.
	CO	Purchasing - \$20,000. Credit Card - \$3,000.	

	R&WHSBP	Purchasing - \$20,000.	
	TLW	Purchasing - \$10,000.	
	CO	Purchasing - \$10,000.	
	TLCS	Purchasing - \$1,000.	
	FSO	Purchasing - \$1,000.	Operating the Authorities bank account together with one other signatory appointed by the Board. Unless the Board determines otherwise, that other person must be the Chair.
	D&SDL	Purchasing - \$10,000.	
	CE&P	Purchasing - \$10,000.	

Glossary

Purchasing limit	means the maximum amount you may spend or commit to spend. Note that this limit applies to the total value.
EFT limit	means the payment authority to transfer funds electronically in accordance with the set limit.
Credit Card limit	Means the maximum amount of monies that may be charged to the credit card.

Proposed Instrument of Delegation under the Eastern Waste Management Authority Charter

DELEGATED POWER/ FUNCTION	DELEGATE/S	CONDITION / LIMITATION
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	
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	

DELEGATED POWER/ FUNCTION	DELEGATE/S	CONDITION / LIMITATION
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.		
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	

DELEGATED POWER/ FUNCTION	DELEGATE/S	CONDITION / LIMITATION
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 area of the Constituent Councils and the implications of that management beyond the area of the Constituent Councils.	GM	
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:		
2.1.1 become a member of and/or co-operate with any organisation with complementary functions.	GM, MHR&FS, MBS, MOS, FBP, CE&P, R&WHSBP	
2.1.2 receive gifts of money or property from any person.	GM, MHR&FS, MBS, MOS, FBP, CE&P, R&WHSBP	
2.1.3 make payable by a new Constituent Council any joining fee.	NOT DELEGATED	

DELEGATED POWER/ FUNCTION	DELEGATE/S	CONDITION / LIMITATION
2.1.4 carry out its Annual Plan and Budget.	GM, MHR&FS, MBS, MOS, FBP, CE&P, R&WHSBP	Expenditure to be within limit of financial delegations.
2.1.5 carry out its Business Plan and Non-core Plans.	GM, MHR&FS, MBS, MOS, FBP, CE&P, R&WHSBP	Expenditure to be within limit of financial delegations.
2.1.6 make payable by Constituent Councils contributions to the Authority in proportion to their Core Shares.	GM, FBP, FO	Expenditure to be within limit of financial delegations.
2.1.7 employ and dismiss a General Manager.	NOT DELEGATED	
2.1.8 contract with any person.	GM, MHR&FS, MBS, MOS	Contract with any person in accordance with approved Annual Plan & Budget and within the limits of financial delegations
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, MHR&FS, MBS, MOS	In accordance with the Sale and Disposal of Assets Policy.
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*	In accordance with financial delegations and sub-delegations. Positions marked * are Category A signatories; positions marked ** are Category B signatories.

DELEGATED POWER/ FUNCTION	DELEGATE/S	CONDITION / LIMITATION
2.1.11 borrow or raise money within the Borrowings Limit.	GM	Expenditure to be within limit of financial delegations.
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 pursuant to a Unanimous Decision of the Constituent Councils.	GM	
2.1.15 pay any cost or expense of the establishment, operation, administration or winding up of the Authority.	GM, MHR&FS, MBS, MOS, FBP, CE&P, R&WHSBP, FO, TLCS, CO, TLW, D&SDL	Limited to operational and administrative costs in accordance with approved Annual Plan & Budget and within the limits of financial delegations.
2.1.16 compromise, compound, abandon or settle a debt or claim owed to the Authority.	GM, GM, MHR&FS, MBS, MOS, FO	Within the limits of financial delegations.
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	

DELEGATED POWER/ FUNCTION	DELEGATE/S	CONDITION / LIMITATION
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	

DELEGATED POWER/ FUNCTION	DELEGATE/S	CONDITION / LIMITATION
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	In accordance with approved Annual Plan and Budget and the Constituent Council Rebate & Distribution Policy.
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	Representation to be made with Chair's prior knowledge.
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		

DELEGATED POWER/ FUNCTION	DELEGATE/S	CONDITION / LIMITATION
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: 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. 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.	GM, MHR&FS, MBS, MOS, FBP, CE&P, R&WHSBP, EAO	
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	

DELEGATED POWER/ FUNCTION	DELEGATE/S	CONDITION / LIMITATION
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	GM	

DELEGATED POWER/ FUNCTION	DELEGATE/S	CONDITION / LIMITATION
Government Finance Authority or a bank of such amount(s) as provided for in a Business Plan and Budget approved by the Constituent Councils.		
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, MHR&FS, MBS, MOS	In accordance with the Sale and Disposal of Assets Policy and financial delegation.
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, MHR&FS, MBS, MOS	In accordance with the Sale and Disposal of Assets Policy
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, MHR&FS, MBS, MOS, FBP, FO	In accordance with financial delegations
16. INSURANCE AND SUPERANNUATION		
16.1 The power pursuant to Clause 67.1 of the East Waste Charter to register with the Local Government Association Mutual Liability Scheme and comply with the rules of that Scheme.	GM, MHR&FS, MBS, MOS, FBP, R&WHSBP	

DELEGATED POWER/ FUNCTION	DELEGATE/S	CONDITION / LIMITATION
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, MHR&FS, MBS, MOS, FBP, FO	
16.3 The power pursuant to Clause 67.2 of the East Waste Charter to register with the Local Government Association Workers Compensation Scheme and comply with the rules of the Scheme.	GM, MHR&FS, MBS, MOS, FBP, FO	
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, MHR&FS, MBS, MOS, FBP, FO	
17.2.1 keep such accounting records as correctly and adequately record and explain the revenues, expenses, assets and liabilities of the Authority.	GM, MHR&FS, MBS, MOS, FBP, FO	
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.	GM, MHR&FS, MBS, MOS, FBP, FO	
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, GM, MHR&FS, MBS, MOS	
18. ACCOUNTING FOR SERVICES		

DELEGATED POWER/ FUNCTION	DELEGATE/S	CONDITION / LIMITATION
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, GM, MHR&FS, MBS, MOS, FBP	
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, GM, MHR&FS, MBS, MOS	
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, MHR&FS, MBS, MOS, FBP, R&WHSBP, CO, CE&P, TLCS, TLW, PCCS	
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, MHR&FS, MBS, MOS, PCCS	
22. DISPUTE RESOLUTION		
22.1 The procedure in Clause 75 must be applied to any dispute that arises between the Authority and a	GM	

DELEGATED POWER/ FUNCTION	DELEGATE/S	CONDITION / LIMITATION
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.		

Powers and Functions under the Eastern Waste Management Authority Charter Which MAY NOT be Sub-delegated

CLAUSE	POWERS AND FUNCTIONS WHICH MAY NOT BE DELEGATED
11	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:
11.1	the power to impose charges.
11.2	the power to enter into transactions in excess of \$50 000 unless authorised in an Annual Plan.
11.3	the power to borrow money or obtain any other form of financial accommodation unless authorised in an Annual Plan.
11.4	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.
11.5	the power to approve the reimbursement of expenses or payment of allowances to members of the Board of Management.
11.6	the power to adopt a Budget.
11.7	the power to adopt an Annual Plan.
11.8	the power to adopt a Business Plan (or any component thereof).
11.9	the power to adopt or revise financial estimates and reports.
11.10	the power to make any application or recommendation to the Minister.

9.7 Reappointment of the Independent Chair of the East Waste Board

Report Author Principal Consultant, Clearly Strategic

Attachments A – Correspondence from General Manager to Constituent Councils
B – Resolutions Detailing Approval from Constituent Councils
C – Resolution of Campbelltown City Council

Purpose and Context

At its Ordinary Board meeting on 25 June 2026, the East Waste Board endorsed the reappointment of Mr Fraser Bell as Independent Chair for a further three-year term, ending on 1 January 2030, in accordance with clause 21.1.2 of the East Waste Charter. The Board subsequently referred the recommendation to the Constituent Councils for consideration.

The purpose of this report is to inform the Board that responses to this matter have been received and an absolute majority decision to reappoint Mr Bell was reached.

Recommendation

That the East Waste Board:

1. notes that the East Waste Constituent Councils, having by virtue of an absolute majority decision, resolved to reappointment Mr Fraser Bell as the Independent Chair of the East Waste Board in accordance with clause 21.1.2 of the East Waste Charter, for a further term of three years, ending on 1 January 2030.
2. receives the resolutions of the East Waste Constituent Councils with relation to their individual consideration of the reappointment of Mr Fraser Bell as the Independent Chair of the East Waste Board (Attachment B and Attachment C, Item 9.7, Ordinary Board Meeting, 24 September 2026).
3. approves the payment of an annual stipend of \$27,000, excluding GST and superannuation, to the Independent Chair of the East Waste Board.
4. notes Mr Bell's reappointment, congratulates him, and looks forward to his continued leadership and contribution.

Strategic Link

Objective: 5. Provide Leadership

Strategy: 5.4 Quality & Transparent Corporate (Governance & Finance) activities.

Background

East Waste is a regional subsidiary established under Schedule 2 of the *Local Government Act 1999* (Act) and governed by its Charter. Schedule 2, Part 20, clause (1) of the Act stipulates that:

‘Subject to the charter of the subsidiary, the membership of the board of management of a regional subsidiary will be determined by the constituent councils and may consist of, or include persons who are not a member of a council’.

The East Waste Charter provides that subject to the provisions of clauses 33.1 and 33.2 of the East Waste Charter the East Waste Board shall appoint *‘one independent person (who shall be the Chair) appointed jointly by **Absolute Majority** of the Constituent Councils for a three-year term (and at the expiration of the term is eligible for re-appointment) who is not an officer, employee or elected member of a Constituent Council, but who has expertise in:*

- (a) corporate financial management and/or;*
- (b) general management and/or;*
- (c) waste management and/or;*
- (d) transport fleet management and/or;*
- (e) public sector governance;*
- (f) marketing and/or;*
- (g) economics and/or;*
- (h) environmental management.’*

The Charter is silent on the number of terms the Independent Chair may serve.

Following Constituent Council approvals, Mr Fraser Bell was appointed as Independent Chair in February 2020 and has since served two subsequent terms, totalling seven (7) consecutive years. In June 2025, Mr Bell formally applied to be reappointed for a further three year term as Independent Chair of the East Waste Board.

Discussion

Following the 25 June 2025 Board Meeting, the General Manager wrote to the Chief Executive Officers of the Constituent Councils and requested that they place the Board’s recommendation that Mr Fraser Bell be reappointed as the Independent Chair in accordance with clause 21.1.2 of the East Waste Charter, for a further term of three years, ending on 1 January 2030 before their respective Councils. A copy of this correspondence is included at **Attachment A** to this report.

As of 17 September 2026, seven (7) of the eight (8) Constituents Councils have to the written to the General Manager advising that they approve the reappointment of Mr Bell as stipulated above. Thus, an absolute majority decision to reappointment Mr Fraser Bell as the Independent Chair of the East Waste Board been reached.

A copy of the Constituent Council resolutions is included at **Attachment B** to this report.

Correspondence was received from Campbelltown City Council (CCC) on the afternoon of 18 September 2026 and is included at **Attachment C**. It should be noted that CCC did not vote on the matter of the reappointment of Mr Bell. However, they have requested that *East Waste to undertake a recruitment process to test the market prior to considering the appointment of the Independent Chair*. This request is ultra vires as the East Waste Charter does not contain a power to enable East Waste to ‘test recruitment markets’. As the appointment of the Independent Chair is the role of the Constituent Councils a request to run a recruitment process would need to be made by unanimous resolution of all eight Constituent Councils in the same or similar manner.

The East Waste Charter provides that only the Independent Director/Chair may receive remuneration, with the level of that remuneration to be determined by the Board in accordance with

its Director/Chair Remuneration Policy. Currently such a policy is not in place. This Policy will be developed in the near future.

It is proposed that East Waste pay an annual stipend of \$27,000, excluding GST and superannuation. The Charter also permits the reimbursement of travelling and other properly incurred expenses connected with East Waste business, subject to prior Board approval recorded in the minutes.

In his current and previous term as Chair, Mr Bell has not claimed additional expenses.

Conclusion

Mr Bell's application for reappointment as Independent Chair of the East Waste Board has been approved by an absolute majority of the Constituent Councils, noting that Mr Bell's third term of office will commence on 1 January 2027 and will conclude on 1 January 2030.



10/07/2026

Chief Executive Officers
East Waste Constituent Councils

Dear Chief Executive Officers

Re: Re-appointment of Mr Fraser Bell as Independent Chair of the East Waste Board

The purpose of this correspondence is to request that the Constituent Councils consider the recommendation of the East Waste Board that Mr Fraser Bell be re-appointed as Independent Chair of the East Waste Board, in accordance with Clause 21.1.2 of the East Waste Charter (Charter) and Schedule 2 of the *Local Government Act 1999*.

Background

East Waste is a regional subsidiary established under Schedule 2 of the Local Government Act 1999 (Act) and governed by its Charter.

The Charter provides that, subject to clauses 33.1 and 33.2, the East Waste Constituent Councils shall appoint:

"one independent person (who shall be the Chair) appointed jointly by Absolute Majority of the Constituent Councils for a three-year term (and at the expiration of the term is eligible for re-appointment) who is not an officer, employee or elected member of a Constituent Council, but who has expertise in:

- (a) corporate financial management and/or;
- (b) general management and/or;
- (c) waste management and/or;
- (d) transport fleet management and/or;
- (e) public sector governance and/or;
- (f) marketing and/or;
- (g) economics and/or;
- (h) environmental management.

The Charter is currently silent on the number of terms the Independent Chair may serve.

Following approval by the Constituent Councils, Mr Fraser Bell was appointed as Independent Chair of the East Waste Board in February 2020 and has since completed two terms in the role. Mr Bell has now formally applied for re-appointment for a third three-year term, which, if approved, would conclude on 1 January 2030.

Resolution of the East Waste Board

At its meeting on 25 June 2026, the East Waste Board endorsed the re-appointment of Mr Fraser Bell as Independent Chair, in accordance with Clause 21.1.2 of the Charter, for a further term of three years ending on 1 January 2030, and referred this recommendation to the Constituent Councils for approval by absolute majority.

Considerations supporting re-appointment

Mr Bell has written to the General Manager seeking re-appointment on the basis of his continued capacity to provide independent leadership and effective governance to the East Waste Board.

Mr Bell has recently retired from legal practice after more than 25 years' experience in environmental and waste management law, including advising both local government and the waste industry. Since his appointment as Chair in 2020, he has demonstrated:

- Independence and effectiveness consistent with the Charter's requirements for an Independent Chair.
- Strong governance capability, including oversight of strategy, financial sustainability, risk and compliance within the statutory and Charter framework.
- Deep sector knowledge and constructive stakeholder engagement relevant to East Waste's service delivery and strategic direction.

A 2024 Board Evaluation undertaken by Red Wagon Solutions identified that a key strength of the Board was the leadership of Mr Bell. The report stated:

"The Board Chair is an effective leader that ensures the Board is set up for success. By maintaining an inclusive culture, the Chair supports and engages all members to actively contribute. Further, the Chair is able to balance the importance of a supportive environment with a level of leadership that ensures the Board remains effective and accountable."

The 2025 Board Evaluation undertaken by Red Wagon Solutions further supports the recommendation for re-appointment. The evaluation reflected a well-functioning, collegial Board, with clear governance structures and a constructive working relationship with management. High-level findings indicated that the Board is perceived to have a sound understanding of its role and to operate efficiently to achieve shared goals. The evaluation further indicated that the Board value the leadership provided by Mr Bell.

Considerations supporting re-appointment

Mr Bell has advised that he seeks re-appointment for a third term for two principal reasons.

First, he is enjoying the role, believes the Board is functioning effectively, and considers that East Waste's relationships with Constituent Councils have strengthened in recent times. He has also expressed a desire to continue working with the General Manager and his team to further consolidate those relationships.

Second, he considers that continuity of leadership would be beneficial as East Waste finalises service level agreements and prepares for any potential change to collection systems arising from possible legislative change relating to mandated weekly collection services.

Further information regarding Mr Bell's broader professional experience is available via his LinkedIn profile: [Fraser Bell](#) and the Mr Bell's curriculum vitae which is enclosed with this letter.

Recommendation

It is recommended that the Constituent Councils approve the re-appointment of Mr Fraser Bell as Independent Chair of the East Waste Board for a further term of three years, concluding on 1 January 2030.

Yours sincerely

Leonard Leyland
General Manager

From: [Dallis Von Wald](#)
To: [Vanessa Davidson](#)
Cc: [Governance and Performance](#)
Subject: East Waste - Reappointment of Independent Board Chair
Date: Tuesday, 18 August 2026 4:28:38 PM
Attachments: [image001.jpg](#)
[image002.png](#)
[image617035.jpg](#)
[image708998.png](#)

Warning: Unusual sender <dvonwald@ahc.sa.gov.au>

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Hi Vanessa,

Hope you are well.

At its [meeting of 28 July 2026](#), Council resolved the following:

...

2. **To approve the re-appointment of Mr Fraser Bell as Independent Chair of the East Waste Board for a further three-year term, concluding on 1 January 2030.**

...

Please advise if you require anything further to support this appointment.

DVW



Dallis Von Wald
Manager Governance
8408 0401
dvonwald@ahc.sa.gov.au
ahc.sa.gov.au

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[Dog and Cat registration due now](#)



From: Vanessa Davidson <Vanessa@eastwaste.com>

Sent: Monday, 27 July 2026 2:48 PM

To: Jade Ballantine <jballantine@ahc.sa.gov.au>

Cc: Jo Driscoll <jdriscoll@ahc.sa.gov.au>; Skye Ludzay <sludzay@ahc.sa.gov.au>; Leonard Leyland (Eastwaste) <Leonard@eastwaste.com>; Kelly Vandermoer <kelly@eastwaste.com>

Subject: RE: East Waste - Reappointment of Independent Board Chair

Dear Jade

In accordance with the East Waste Charter, all Board positions are for a three year term. Fraser's position as Independent Chair of the East Waste Board was last considered in September 2023 with the new term effective from 1 January 2024. Thus, if re-appointed Fraser's third term would commence on 1 January 2027.

There may be some confusion as when AHC considered the matter of Fraser being appointed for second term in 2023, AHC resolved to appoint Fraser **for a two year term**.

The position of Independent Chair is determined by Absolute Majority of the Constituent Councils.

I hope this helps. Please let me know if I can be of further assistance.

Warm regards

Vanessa

Kind regards

Vanessa Davidson

Executive Administration Officer



1 Temple Court, Ottoway SA 5013

t 08 8347 5111 **e** vanessa@eastwaste.com



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From: Jade Ballantine <jballantine@ahc.sa.gov.au>
Sent: Monday, July 27, 2026 9:43 AM
To: Vanessa Davidson <Vanessa@eastwaste.com>
Cc: Jo Driscoll <jdriscoll@ahc.sa.gov.au>; Skye Ludzay <sludzay@ahc.sa.gov.au>
Subject: RE: East Waste - Reappointment of Independent Board Chair

External sender <jballantine@ahc.sa.gov.au>
Make sure you trust this sender before taking any actions.

Good morning Vanessa

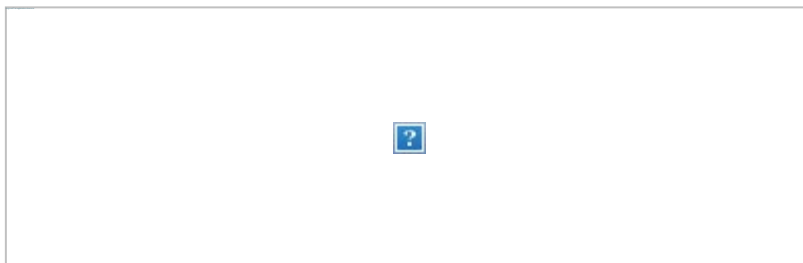
One of our elected members is querying when Fraser's current term expires, can you please advise? They are wanting to validate that the proposed 1 January 2030 is the correct 3 year calculation.



Jade Ballantine
Chief Executive Officer - Acting
[8375 7990](tel:83757990)
jballantine@ahc.sa.gov.au
ahc.sa.gov.au

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From: Jade Ballantine <jballantine@ahc.sa.gov.au>
Sent: Tuesday, 14 July 2026 1:55 PM
To: vanessa@eastwaste.com
Cc: Jo Driscoll <jdriscoll@ahc.sa.gov.au>
Subject: FW: East Waste - Reappointment of Independent Board Chair

Good afternoon, Vanessa

Please advise Leonard that Adelaide Hills Council approves the re-appointment of Mr Fraser Bell as Independent Chair of the East Waste Board for a further term of three years, concluding on 1 January 2030.

Kind Regards



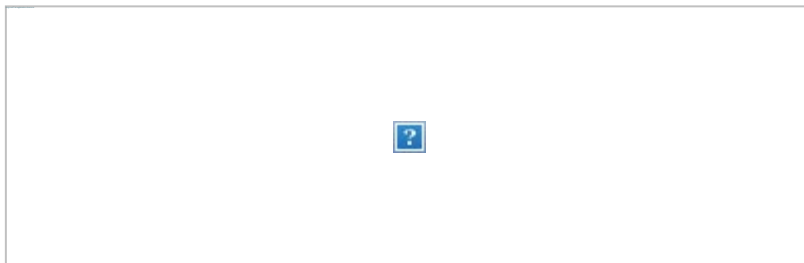
Jade Ballantine

Chief Executive Officer - Acting

[8375 7990](tel:83757990)

jballantine@ahc.sa.gov.au

ahc.sa.gov.au



From: Greg Georgopoulos <ggeorgopoulos@ahc.sa.gov.au>

Sent: Tuesday, 14 July 2026 1:36 PM

To: Jade Ballantine <jballantine@ahc.sa.gov.au>

Subject: FW: East Waste - Reappointment of Independent Board Chair

From: Vanessa Davidson <Vanessa@eastwaste.com>

Sent: Saturday, 11 July 2026 2:04 PM

To: Greg Georgopoulos <ggeorgopoulos@ahc.sa.gov.au>

Subject: East Waste - Reappointment of Independent Board Chair

Dear Greg

Please find attached correspondence from Leonard Leyland, General Manager of East Waste, requesting that your Council consider the re-appointment of Mr Fraser Bell as the Independent Chair of the East Waste Board for a further three-year term.

Kind regards

Vanessa Davidson

Executive Administration Officer



1 Temple Court, Ottoway SA 5013

t 08 8347 5111 e vanessa@eastwaste.com



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ITEM 9.7 - ATTACHMENT B - CoB RESPONSE

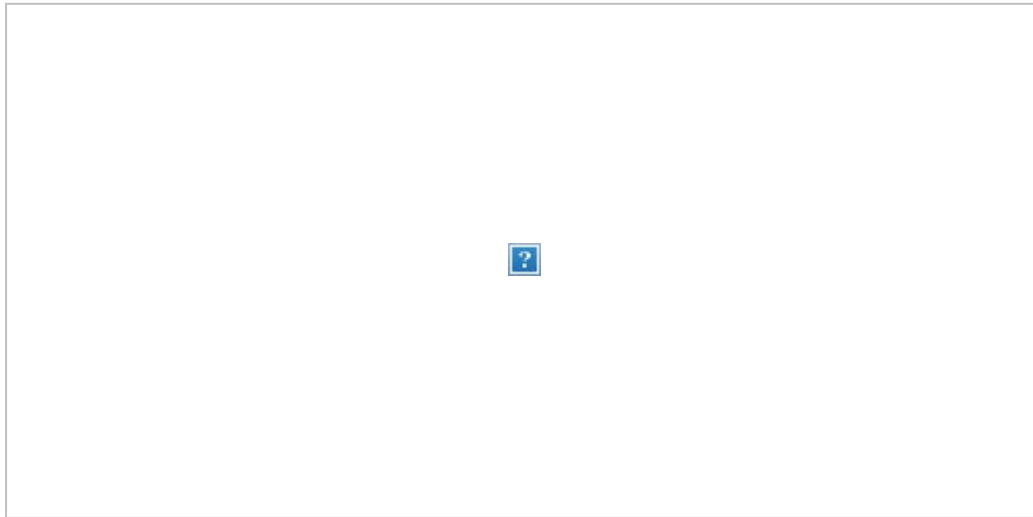
From: [Jason van Riel](#)
To: [Vanessa Davidson](#); [Julia Grant](#); [Barry Cant](#)
Cc: [Leonard Leyland](#); [Ted Jennings](#)
Subject: RE: Re-appointment of Mr Fraser Bell as Independent Chair of the East Waste Board
Date: Wednesday, 26 August 2026 3:04:03 PM
Attachments: [image004.png](#)
[image005.gif](#)
[image006.jpg](#)
[image007.png](#)
[image008.jpg](#)
[image009.png](#)
[image010.png](#)
[image011.png](#)
[image012.png](#)

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Hi Vanessa,

Council approved the re-appointment of Mr Fraser Bell as the Independent Chair of the East Waste Board at the Council Meeting on [18 August 2026](#).



I can send it an official letter if required.

And apologies for not letting you know sooner.

Cheers,

Jason



Jason van Riel | Executive Assistant to the CEO, Mayor and Councillors
City of Burnside | 401 Greenhill Road Tusmore SA 5065
P: +61883664120
jvanriel@burnside.sa.gov.au
www.burnside.sa.gov.au



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From: Vanessa Davidson <Vanessa@eastwaste.com>

Sent: Wednesday, 26 August 2026 2:59 PM

To: Julia Grant <jgrant@burnside.sa.gov.au>; Barry Cant <BCant@burnside.sa.gov.au>; Jason van Riel <jvanriel@burnside.sa.gov.au>

Cc: Leonard Leyland <Leonard@eastwaste.com>; Ted Jennings <tjennings@burnside.sa.gov.au>

Subject: Re: Re-appointment of Mr Fraser Bell as Independent Chair of the East Waste Board

CAUTION: This email originated from outside of the organisation. Do not click links or open attachments unless you recognise the sender and know the content is safe.

Dear Julia

The General Manager of East Waste, sent you correspondence by way of email on 20 July 2026, requesting that the City of Burnside consider the recommendation of the East Waste Board that Mr Fraser Bell be re-appointed as Independent Chair of the East Waste Board, in accordance with clause 21.1.2 of the East Waste Charter (Charter) and Schedule 2 of the *Local Government Act 1999*.

To date East Waste has not received a response to this request and I am hoping that you are able to provide an update on this matter.

Warm regards

Vanessa Davidson

Principal Consultant

Clearly Strategic

Providing Governance and Executive Support Services to



1 Temple Court, Ottoway SA 5013

t 0429 848 611 e vanessa@eastwaste.com



From: [Leonard Leyland](#)
To: [Vanessa Davidson](#)
Subject: FW: Council Resolution - Eastern Waste Management Authority (East Waste) Board
Date: Tuesday, 18 August 2026 3:53:35 PM
Attachments: [image001.png](#)
[image002.png](#)
[image003.jpg](#)

Hi Vee,

See below from Mitcham.

Thank you,

Leo

Leonard Leyland
General Manager



1 Temple Court, Ottoway SA 5013
[m 0405648443](tel:0405648443) [e leonard@eastwaste.com](mailto:leonard@eastwaste.com)



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From: Gemma Chambers <gchambers@mitchamcouncil.sa.gov.au>
Sent: Tuesday, 18 August 2026 3:33 PM
To: Leonard Leyland <Leonard@eastwaste.com>
Cc: Giulia Flowers <gflowers@mitchamcouncil.sa.gov.au>
Subject: Council Resolution - Eastern Waste Management Authority (East Waste) Board

External sender <gchambers@mitchamcouncil.sa.gov.au>
Make sure you trust this sender before taking any actions.

Hi Leo,

Please be advised of the following resolution made in confidence at Council's Full Council Meeting on 11 August 2026:

That Council endorses the recommendation from the Eastern Waste Management Authority (East Waste) Board to reappoint Mr Fraser Bell to the role of Independent Chair for a further three (3) year term commencing 1 January 2027 until 1 January 2030.

If you require any further information, please reach out.

Kind regards



Gemma Chambers (She/Her/Hers)
Strategic Project Officer - Waste & Circularity
131 Belair Road, Torrens Park SA 5062
Phone (08) 8372 8853
Mobile 0419 649 926
www.mitchamcouncil.sa.gov.au

Please consider the environment before printing this e-mail.

I acknowledge the Aboriginal and Torres Strait Islander people as the Traditional Custodians of country throughout Australia and their connection to land and community. I pay my respect to them and their cultures, and to the Elders past, present and emerging.

[Lynton Green Organics Drop Off.png](#)



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File Number: fA10482
Enquiries To: Lisa Mara
Direct Telephone: 8366 4549



**City of
Norwood
Payneham
& St Peters**

10 August 2026

Mr Leo Leyland
General Manager
East Waste
1 Temple Court
OTTOWAY SA 5013

Via email: Leonard@eastwaste.com

Dear Leo

RE-APPOINTMENT OF INDEPENDENT CHAIR

I refer to your letter dated 10 July 2026, regarding the re-appointment of Mr Fraser Bell as Independent Chair of the East Waste Board of Management.

I advise that at its meeting held on 4 August 2026, the Council considered this matter and resolved to endorse the re-appointment of Mr Fraser Bell as the Independent Chair of the East Waste Board of Management for a three (3) year term, commencing in January 2027.

Should you require any further information, please contact me.

Yours sincerely

Lisa Mara
GENERAL MANAGER, GOVERNANCE & CIVIC AFFAIRS

175 The Parade
Norwood SA 5067

PO Box 204
Kent Town SA 5071

Telephone
8366 4555

Facsimile
8332 6338

Email
townhall@npssp.sa.gov.au

Website
www.npsp.sa.gov.au



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3 August 2026

Leonard Leyland
General Manager
Eastern Waste Management Authority

Via email: leonard@eastwaste.com

Dear Mr Leyland

Re: Appointment of Independent Chair to East Waste Board

I write to advise that at the Council Meeting held on 27 July 2026, Council considered a report regarding the Appointment of Independent Chair to East Waste Board.

Following consideration of the matter, Council resolved the following:

That:

1. *The report be received.*
2. *Council endorses the re-appointment of Mr Fraser Bell as Independent Chair of the East Waste Board for a final three-year term concluding on 1 January 2030.*
3. *The Chief Executive Officer advise East Waste of Council's decision.*

CARRIED UNANIMOUSLY

Resolution No. C0162/26

Yours sincerely

Peter Tsokas
Chief Executive Officer

From: [Megan Gillett](#)
To: [Leonard Leyland](#)
Cc: [Vanessa Davidson](#); [Sam Dilela](#)
Subject: East Waste - Re-Appointment of Independent Chairperson
Date: Thursday, 30 July 2026 11:40:18 AM
Attachments: [image002.jpg](#)
[image003.png](#)
[image004.png](#)
[image005.png](#)
[image006.png](#)
[image007.png](#)
[image009.png](#)
[image010.jpg](#)

Warning: Unusual sender <megan.gillett@prospect.sa.gov.au>

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Dear Leonard,

I'm happy to advise that at their meeting last night Council endorsed the Re-appointment of East Waste Independent Chairperson - as per the resolution below.

Kind regards,
Megan



Megan Gillett

Executive Assistant

Director City Works & Presentation

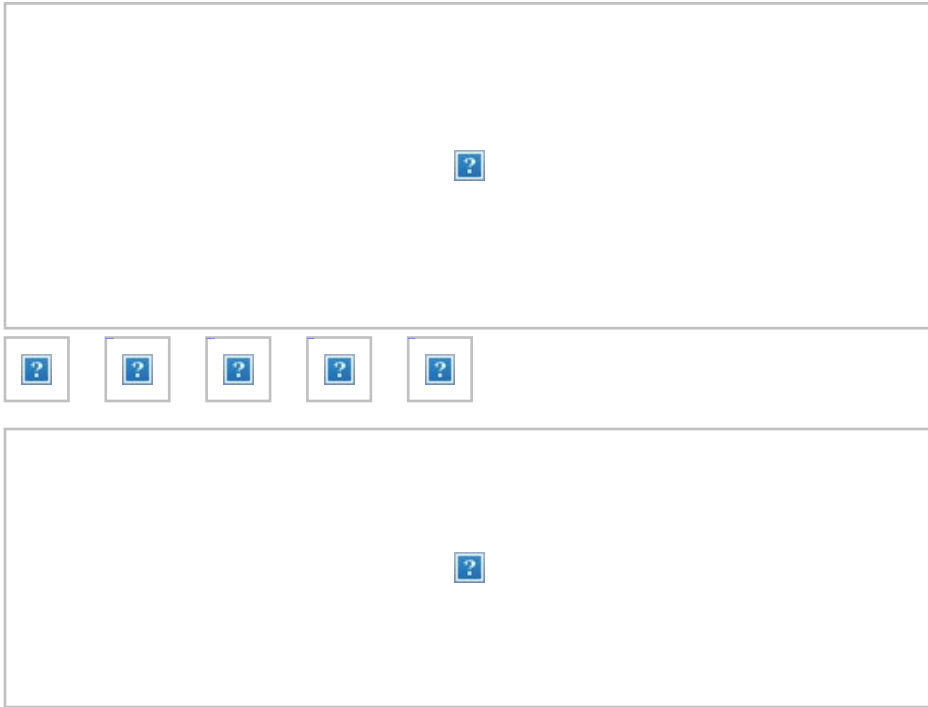
Director City Growth & Development

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.



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The Corporation of the Town of Walkerville

ABN 49 190 949 882

66 Walkerville Terrace, Gilberton SA 5081

PO Box 55, Walkerville SA 5081

File Number: 40.1.2.3

Please Quote Ref: OLT202681849

Contact Officer: Senior Governance Officer, Adele Field

Telephone: (08) 8342 7100

Facsimile: (08) 8269 7820

Email: walkerville@walkerville.sa.gov.au

www.walkerville.sa.gov.au

21 July 2026

Leonard Leyland
General Manager, East Waste Management Authority
1 Temple Court
OTTOWAY SA, 5013

Via Email: east@eastwaste.com

Dear Leonard

Re: Re-appointment of Mr Fraser Bell as Independent Chair of the East Waste Board

I am writing in response to your letter dated 10 July 2026 requesting the Town of Walkerville (Council) consider the recommendation of the East Waste Board that Mr Fraser Bell be reappointed as Independent Chair of the East Waste Board, in accordance with clause 21.1.2 of the East Waste Charter and schedule 2 of the *Local Government Act 1999*.

Item 17.1 Appointment – Independent Chair – East Waste Board was included on the agenda for the 20 July 2026 Council meeting for the purpose of Council considering this reappointment. In relation to this item, Council resolved:

CNC223/07/26

Moved: Cr John Zeppel

Seconded: Cr Aman Kaur

That Council approve the reappointment of Mr Fraser Bell as Independent Chair of the East Waste Board for a further term of three years, concluding on 1 January 2030.

CARRIED

I invite you to contact Senior Governance Officer, Adele Field via governance@walkerville.sa.gov.au should you have any questions.

Yours sincerely

Muhammad Jawad
Acting Chief Executive Officer



17 September 2026

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

Email: Leonard@eastwaste.com

Dear Mr ~~Leyland~~ ^{Leo}

East Waste – Appointment of Independent Chair

I refer to your correspondence dated 10 July 2026.

I wish to advise that at its meeting held on Tuesday 15 September 2026, Council reaffirmed its previous decision to request East Waste to undertake a recruitment process to test the market prior to considering the appointment of the Independent Chair.

If you have any queries, please contact me on the above number.

Yours sincerely

A handwritten signature in blue ink, appearing to be 'PD Iulio', written over the 'Yours sincerely' text.

Paul Di Iulio
Chief Executive Officer

9.8 Recommendation of Appointment of the Independent Chair of the Audit & Risk Management Committee to the East Waste Board

Report Author	Principal Consultant, Clearly Strategic
Responsible Officer	General Manager
Attachments	A: Interview Structure B: Mr Jamie Drechow's Curriculum Vitae

Purpose and Context

Mrs Emma Hinchey's current term as Chair of the Audit & Risk Management Committee (Committee) expires on 30 November 2026. This will be the conclusion of Mrs Hinchey's third distinguished term of service. Mrs Hinchey has advised the Independent Chair of the East Waste Board and the General Manager that she will not be seeking reappointment.

The purpose of this report is to seek the East Waste Board's endorsement to recommend the appointment of **Jamie Drechow** as the Independent Chair of the Audit & Risk Management Committee to the Constituent Councils for a two-year term commencing on 1 December 2026.

Recommendation

That the East Waste Board:

- 1. notes the requirements of the Local Government Act 1999 in relation to the composition and functions of an audit committee for a regional subsidiary.***
- 2. endorses the appointment of Jamie Drechow as Independent Chair of the Audit & Risk Management Committee, for a term of two years, commencing on 1 December 2026, with a sitting fee of \$600 per meeting, exclusive of GST and superannuation, subject to approval by the Constituent Councils;***
- 3. recommends to the Constituent Councils that Jamie Drechow be appointed as Independent Chair of the Audit & Risk Management Committee for a term of two years commencing on 1 December 2026 and concluding on 30 November 2028.***
- 4. authorises the General Manager to undertake all administrative actions necessary to give effect to the Board's decision and refer the recommendation to the Constituent Councils.***

Strategic Link

Objective 5. Provide Leadership

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

Background

The Audit & Risk Management Committee is a key element of East Waste's governance framework and supports the East Waste Board in discharging its responsibilities for financial oversight, risk management, internal control, accountability and assurance.

Schedule 2, clause 30 of the *Local Government Act 1999* (Act) provides that, subject to the regulations, an audit committee of a regional subsidiary will comprise persons determined or approved by the Constituent Councils.

The Terms of Reference for East Waste's Audit & Risk Management Committee stipulate that membership of the Committee shall consist of five members as follows:

- An Independent Chair.
- Two (2) Independent Members.
- One (1) Director of the East Waste Board.
- The Independent Chair of the East Waste Board (ex-officio appointment).

The Act further provides that the functions of an audit committee include:

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

These statutory functions underscore the importance of ensuring that the Audit & Risk Management Committee is led by a suitably qualified and independent chair with the skills and experience necessary to guide the Committee in the discharge of its responsibilities.

Discussion

The recruitment and shortlisting for the position of Independent Chair of the Committee was undertaken by Allison Ashby of AM Consulting following an expression of interest process in accordance with East Waste's Procurement Policy.

Ms Ashby shortlisted four candidates. One candidate was excluded from the interview process due to their current membership of the Adelaide Hills Council Audit and Risk Committee.

In accordance with the Audit & Risk Management Committee's Terms of Reference a selection panel (Panel) was formed by the General Manager, comprising himself and:

- Ms Julia Grant – Chief Executive Officer of the City of Burnside.
- Mr Muhammad Jawad – Acting Chief Executive Officer, Corporation of the Town of Walkerville.
- Ms Linda Green – current Independent Member of the Audit & Risk Management Committee.

In assessing the suitability of the candidates, regard has been had to the requirements and intent of the *Local Government Act 1999*, the East Waste Charter, and the Audit & Risk Management Committee Terms of Reference. In particular, consideration has been given to the candidate's capacity to support the Committee in undertaking its statutory and governance functions, including

oversight of financial reporting, liaison with external auditors, and review of the adequacy of East Waste's accounting, audit, reporting and financial management systems.

The panel interviewed three shortlisted candidates using a structured set of interview questions, with responses assessed against the skills matrix to support a consistent, evidence-based and procedurally fair evaluation process (**see Attachment A**).

Following assessment of the applications and structured interviews, the panel identified Mr Jamie Drekow as the preferred candidate. The panel considered Mr Drekow to have the professional independence, experience and personal style required to chair the Committee effectively. Mr Drekow demonstrated the following capabilities:

- extensive audit, accounting and assurance experience, supported by a strong financial and auditing focus;
- demonstrated experience chairing audit and risk committees over an extended period;
- a strong assurance mindset and an ability to identify and test matters requiring further scrutiny;
- articulate communication, constructive challenge and effective meeting facilitation; and
- an approachable and collaborative interpersonal style suited to working with the Committee, Board and management.

Mr Drekow was recognised for the depth of his audit and assurance experience, his strong auditing perspective, his articulation and his chairing experience.

A copy of Mr Drekow's current Curriculum Vitae is included at **Attachment B** to this report.

Mr Drekow's LinkedIn profile is available [here](#).

Conclusion

The recruitment and interview process has identified Jamie Drekow as the preferred candidate for appointment as Independent Chair of the Audit & Risk Management Committee. Mr Drekow's audit, accounting, assurance and committee chairing experience, together with his demonstrated communication and facilitation style, provide a strong fit with the Committee's statutory and governance responsibilities. Board endorsement will enable the recommendation to be referred to the Constituent Councils for approval, with the appointment commencing on 1 December 2026 and concluding on 30 November 2028.

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Independent Chair

Audit & Risk Management Committee

1. Interview process overview

Purpose: to interview the three shortlisted candidates and identify a preferred candidate, with a reserve candidate, for referral to the East Waste Board for endorsement.

Panel

- Leonard Leyland - General Manager, East Waste
- Linda Green - Current Audit & Risk Management Committee member
- Julia Grant - Chief Executive Officer, City of Burnside
- Muhammad Jawad - Acting Chief Executive Officer, Town of Walkerville

Suggested interview flow

- Welcome, introductions and process overview - 3 minutes
- Seven structured questions - approximately 30 minutes
- Candidate questions - 4 minutes
- Practical availability question and close - 3 minutes
- Panel members record evidence independently before collective discussion

Assessment principles

Consider only the evidence provided in the application and interview. Panel members should record concise observations independently and then form a collective view through moderated discussion. The matrix is intended to assess collective committee capability, not require every individual to hold deep expertise in every domain.

2. Interview questions and assessment guide

1. Role clarity and governance linkage

What do you see as the role of the Audit & Risk Management Committee, and how do you see the interaction between the Committee, the Board and Management?

Tests: Governance; role clarity; public accountability; strategic judgement

2. Relevant chairing experience

Can you outline your experience chairing boards or committees where the focus included financial reporting, risk management, audit or governance oversight?

Tests: Chairing experience; audit committee exposure; governance credibility

3. Financial oversight

How would you satisfy yourself that East Waste's annual financial statements fairly present the organisation's performance and financial position?

Tests: Financial literacy; external audit oversight; assurance mindset

4. Risk oversight

What is your approach to overseeing an organisation's risk framework, including operational, strategic and emerging risks?

Tests: Risk governance; strategic thinking; emerging-risk awareness

5. East Waste operational assurance

East Waste operates a fleet, depot and contractor-based environment serving multiple councils. What would you expect to see from management to assure you that key operational, safety and compliance risks are being effectively managed?

Tests: Operational risk; work health and safety; compliance; internal controls

6. Constructive challenge and decision discipline

How would you chair a meeting where Committee members and management hold opposing views on a significant risk, audit finding or recommendation?

Tests: Independence; facilitation; constructive challenge; decision discipline

7. Personal style and fit

Outside your professional experience, what aspect of your personality or approach to life helps you be an effective Chair?

Tests: Self-awareness; emotional intelligence; chairing style

Unscored practical question

Should you be appointed, are there any constraints relating to availability, travel, meeting format preferences, response times, or special meeting attendance that the panel should be aware of?

3. Skills matrix reference

Use the proficiency scale below when considering demonstrated capability. A separate independence and conflicts assessment should sit alongside this matrix.

Level	Description
0	No meaningful experience in this area.
1	Basic literacy; able to understand issues and ask informed questions.
2	Working proficiency; able to analyse issues and contribute confidently.
3	Deep expertise; able to lead discussion and provide robust challenge.

How to use the matrix: For each candidate, enter a score from 0 to 3 against each skill domain. The score records the capability demonstrated by that individual. It is not a weighted total and should inform, rather than replace, the panel discussion.

Skill domain	Candidate score
Financial reporting and annual financial statements	Enter 0-3
Financial management and long-term financial planning	Enter 0-3
Risk management framework	Enter 0-3
Internal controls and assurance	Enter 0-3
Internal audit	Enter 0-3
External audit and auditor liaison	Enter 0-3
Governance and public-sector accountability	Enter 0-3
Waste, fleet and resource recovery operations	Enter 0-3
Procurement, tendering and prudential review	Enter 0-3
Legal and regulatory compliance	Enter 0-3
Information technology and cyber controls	Enter 0-3
Fraud control, integrity and ethical culture	Enter 0-3
Work health and safety risk oversight	Enter 0-3
Stakeholder and member-council environment	Enter 0-3
Chairing, judgement and constructive challenge	Enter 0-3



**Jamie
Dreckow**

**Assurance
Partner**

FCA, FCPA, MAICD,
BA(Acc), RCA

Focus area: Auditing, Financial Reporting, Forensic Accounting, Corporate Governance & Corporate Secretarial

Nexia Edwards Marshall – Audit & Assurance Services

Jamie commenced at Nexia Edwards Marshall in 1989. Since that time he has worked in a range of roles largely focussing on external financial statement audit and litigation support where they have involved audit related matters. In early 2016 Jamie was appointed Nexia Edwards Marshall's Managing Partner until he stepped down in December 2024 having served in that role for nearly 9 years. He now continues as a Partner within the firm's Audit and Assurance division. Jamie is experienced in the provision of accounting and assurance services to a variety of clients. His many years of experience has ensured that he has specialist knowledge in providing assurance services to a range of organisations including those in finance, education, healthcare, not-for-profit, wholesale

and retail trade, manufacturing and community services.

Jamie undertakes assurance engagements for a large number of clients across a range of industries. A specialised audit Partner, his services include external audit, risk management, accounting system reviews, financial reporting and technical advice, international financial reporting standards and corporate governance. In addition to Jamie's audit roles, he is an experienced company secretary and board member. Jamie was the company secretary for an ASX listed entity for many years, providing financial advice during that time. He has served and continues to serve on Boards as well as audit and risk committees for a variety of entities including large state government departments.

▪ **Current Company Board & Secretary positions**

- Real Estate Institute of South Australia Ltd (Director)
- Adelaide Fringe (Director, Treasurer)
- Department for Health and Wellbeing (Audit and Risk Committee member)
- MADEC Australia Ltd (Company Secretary)

- Energy & Water Ombudsman (SA) Ltd (Company Secretary)

▪ **Former Company Board & Secretary positions held**

- Minda Housing Ltd (Director)
- Nurses Board of South Australia (Director and Chair Finance and Audit Committees)
- Repatriation General Hospital (Director and audit committee member)
- Nexia Australia & New Zealand (Director)
- Southern Adelaide Local Health Network (Audit & Risk Committee member)
- Department for Families and Communities (South Australia) (Chair Audit & Risk Committee)
- South Australian Department of Health, (Risk Management & Audit Committee member)
- Minda Inc (Audit and Risk Committee member)
- LBT Systems Ltd (now Clever Culture Systems Ltd ASX: CC5) (Company Secretary)

▪ **Various other Clients:**

- Management reporting, risk management, internal audit, system analysis and

general accounting advice.

- Preparation of expert reports for litigation matters where there are audit related issues.

▪ **Professional registration:** Registered company auditor;

- Registered auditor of SMSF's.
- Approved external examiner for solicitors trust accounts in SA & NT.
- Fellow, Chartered Accountants Australia and New Zealand.
- Fellow, CPA Australia.
- Member, Australian Institute of Company Directors

9.9 Review of the Audit & Risk Management Committee Terms of Reference

Report Author:	Principal Consultant – Clearly Strategic
Responsible Officer:	General Manager
Attachments:	A: Amended Draft A&RMC Terms of Reference – clean version B: Amended Draft A&RMC Terms of Reference – with tracked changes C: Proposed A&RMC Skills and Experience Matrix

Purpose and Context

The purpose of this report is to present the amended draft Audit & Risk Management Committee Terms of Reference to the East Waste Board. During the review of the East Waste Charter (Charter), it was found that the existing Terms of Reference were not fully consistent with the Charter. Amendments have therefore been prepared to address those inconsistencies and update related governance provisions.

Resolution of the Audit and Risk Management Committee

Moved Mrs N Caon that the Audit & Risk Management Committee:

- 1. notes the revised draft Audit and Risk Management Committee Terms of Reference inclusive of a Committee Skills and Experience Matrix and the Eastern Waste Management Authority Code of Conduct for Independent Committee Members.**
- 2. endorses the proposed draft amendments to the Audit & Risk Management Committee Terms of Reference as shown in Attachment A, Item 9.8, Audit & Risk Management Committee Meeting, 16 September 2026 and recommends the revised draft Terms of Reference to the East Waste Board for adoption.**
- 3. endorses the proposed East Waste Audit & Risk Management Committee Skills and Experience Matrix (Attachment C, Item 9.8, Audit & Risk Management Committee Meeting, 16 September 2026) and recommends the proposed Committee Skills and Experience Matrix to the East Waste Board for adoption.**
- 4. endorses the Eastern Waste Management Authority Code of Conduct for Independent Committee Members (Attachment D, Item 9.8, Audit & Risk Management Committee Meeting, 16 September 2026) and recommends the Eastern Waste Management Authority Code of Conduct for Independent Committee Members to the East Waste Board for endorsement on completion of the review of the East Waste Charter.**

Seconded: Mr F Bell

Carried

Recommendation of the Administration

That the East Waste Board:

- 1. notes the revised draft Audit and Risk Management Committee Terms of Reference inclusive of an Audit and Risk Management Committee Skills and Experience Matrix.***
- 2. adopts the revised draft Audit and Risk Management Committee Terms of Reference (Attachment A, Item 9.9, East Waste Board Meeting, 24 September 2026).***
- 3. adopts the proposed Audit and Risk Management Committee Skills and Experience Matrix (Attachment B, Item 9.9, East Waste Board Meeting, 24 September 2026).***
- 4. authorises Administration to make changes of a minor technical or formatting nature to the Audit & Risk Management Committee Terms of Reference.***

Strategic Link

Objective 5. Provide Leadership

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

Background

The East Waste Audit & Risk Management Committee (the Committee) is established by the East Waste Board (the Board) in accordance with clause 31 of the *Eastern Waste Management Authority Charter* and Schedule 2, clause 30 of the *Local Government Act 1999* (the Act).

The purpose of the Committee is to provide independent assurance and advice to the Board on accounting, financial management, internal controls, risk management, and governance matters.

The Committee's Terms of Reference define its purpose, scope, authority, and membership.

The Committee reports to the Board and provides advice and recommendations on matters within its Terms of Reference and statutory functions, thereby supporting informed decision-making and the effective discharge of the Board's responsibilities.

Earlier this year, it was identified that the process for appointing members to the Committee did not align with the provisions of the Act and the Charter. The Terms of Reference have therefore been comprehensively reviewed to ensure legislative compliance and reflect the current functions of the Committee.

Discussion

The Audit & Risk Management Committee Terms of Reference have been updated to reflect revised Internal Audit provisions, including clearer oversight of the Internal Audit Work Plan, internal audit reporting, monitoring of recommendations, and the performance and appointment of the internal auditor.

Further amendments have been made to align the appointment of members with the requirements of the East Waste Charter, including clarification of committee composition and appointment arrangements. The revisions also provide for the establishment of a Nomination Committee to assess and recommend candidates for independent appointments.

The Audit & Risk Management Committee, on reviewing the revised draft Terms of Reference requested that the tenure of Independent Committee Members be increased to three three-year terms, being nine years in total, rather than the current three two-year terms. This is in line with current best governance practice. There is no impediment in the Act or Charter to the length or number of terms an Independent Committee Member may serve.

In addition, minor formatting, drafting, and grammatical changes have been made to improve clarity and readability. A clean version of the proposed draft Audit & Risk Management Committee Terms of Reference can be found at **Attachment A** to this report.

The key amendments reflected in the amended draft ToR (draft) are summarised below. All proposed amendments may be viewed in **Attachment B** to this report.

1. Independent Chair Arrangements

The draft provides that:

- recruitment and shortlisting of the Independent Chair will be undertaken by an external recruitment agency.
- the successful candidate for the position of Independent Chair is to be determined by the Nomination Committee to have the necessary chairing skills and experience relevant to the functions of the Committee.
- appointment of the Independent Chair will be made by the Constituent Councils on recommendation of the East Waste Board.

This amendment strengthens the governance basis for appointment of the Chair by making clear that the role requires both chairing capability and experience aligned to the Committee's responsibilities.

2. Recruitment of Independent Members

The draft updates the recruitment provision so that shortlisting of Independent Members, other than the Chair, is undertaken by the General Manager through an expression of interest process using appropriate online recruitment methods.

3. Nomination Committee process

The draft introduces the concept of a Nomination Committee comprising:

- the Independent Chair of the Audit and Risk Management Committee.
- a Constituent Council Chief Executive Officer.
- a Board Director or Deputy Director.
- the General Manager.

The Nomination Committee is to assess applications and recommend a preferred candidate to the East Waste Board (Board), having regard to the current composition of the Committee and the skills and experience required under the Committee's Terms of Reference. The Board will then refer the recommended candidate to the Constituent Councils for consideration in accordance with the requirements of the Charter.

This amendment improves transparency and structure in the appointment process.

4. Removal and cessation of membership

The draft expands the provisions dealing with when a person ceases to be a member of the Committee and the circumstances in which a member may be removed by the Constituent Councils.

These provisions strengthen accountability and clarify membership governance arrangements.

5. Development of a collective skills and experience matrix to guide the Nominations Committee during future vacancies.

The proposed East Waste Audit & Risk Committee Skills and Experience Matrix (**Attachment C**) is designed to help the East Waste Board assess the collective capability of the Audit & Risk Management Committee against its core oversight responsibilities. It reflects the requirements of the Committee's role in financial reporting, financial management, internal controls, risk management, governance, and internal and external audit, together with relevant capability areas arising from East Waste's operating environment. The Committee had requested that such a matrix be appended to the Terms of Reference.

6. Improved governance

The proposed amendments are expected to have a positive governance impact by:

- strengthening appointment criteria for the Chair.
- improving transparency in recruitment and nominations.
- clarifying tenure and removal provisions.
- supporting clearer governance and accountability arrangements.

7. Independent Committee Member Code of Conduct

To support clear and consistent compliance with these statutory and Charter obligations, and to reflect contemporary governance practice a dedicated East Waste Board of Management Code of Conduct (Code) was adopted by the East Waste Board at their Ordinary Committee Meeting of 25 June 2026.

With the Board resolving as follows:

Moved Mr S Dilena that the East Waste Board:

- 1. notes that Members of the East Waste Board are subject to statutory duties under the Local Government Act 1999, the requirements of the East Waste Charter, and relevant regulations and East Waste policies.*
- 2. adopts the Eastern Waste Management Authority Board Code of Conduct), as set out in Item 9.11, Attachment A, East Waste Ordinary Board Meeting, 25 June 2026, as the principal conduct standard for all East Waste Board Members and Board Committee Members subject to the term 'functions as public officials' at paragraph three (3) being amending to read 'responsibilities on behalf of East Waste' and a dedicated email address being established for complaints.*
- 3. notes that failure by a Member to comply with the Code constitutes misconduct and that breaches may be dealt with under the Local Government Act 1999, the Independent Commission Against Corruption Act 2012, and the Ombudsman Act 1972, as provided in the Code.*
- 4. authorises the Administration to make changes of a minor technical or formatting nature to the Eastern Waste Management Authority Board Code of Conduct.*

Seconded: Mr A Wood

Carried

On presentation of the Code to the Audit & Risk Management Committee it was quickly discovered that the Board Code was not fit for purpose for Independent Members of Board Committees and the Committee requested that a bespoke Code of Conduct be developed.

The proposed Eastern Waste Management Authority Code of Conduct for Independent Members of Board Committees (IM Code)) differs from the Board Director Code of Conduct as

it is tailored specifically to Independent Committee Members, whose role is to provide independent advice, oversight and specialist expertise within the scope of a Committee's Terms of Reference, rather than to govern East Waste as Board Directors. While it adopts the same core standards of honesty, diligence, respectful conduct, confidentiality and conflict management, it places greater emphasis on independence of judgement and Committee responsibilities, reflecting the distinct advisory and oversight role of Independent Members.

The IM Code will be presented to the Board for consideration and adoption at the conclusion of the East waste Charter Review as some of the clauses in the IM Code rely on amendments to the East Waste Charter.

Conclusion

The proposed amendments to the Audit & Risk Management Committee Terms of Reference represent a positive update to the Committee's governance framework. In particular, the revised provisions relating to Chair capability, recruitment method, nomination arrangements and member tenure are appropriate and support contemporary governance practice.

Terms of Reference

Audit & Risk Management Committee

1. Establishment and Purpose

- 1.1. The East Waste Audit & Risk Management Committee (the Committee) has been established by the East Waste Board (the Board) in accordance with clause 31 of the Eastern Waste Management Authority Charter (as gazetted on 28 June 2022) and Schedule 2, clause 30 of the *Local Government Act 1999* (the Act).
- 1.2. The purpose of the Committee is to provide independent assurance and advice to the East Waste Board on accounting, financial management, internal controls, risk management, and governance matters.
- 1.3. The Committee reports to the Board and provides appropriate advice and recommendations on matters relevant to its Terms of Reference and statutory functions to facilitate informed decision making in relation to the discharge of the Board's responsibilities.

2. Definitions

Unless the context indicates otherwise, the following terms have the following meanings in these Terms of Reference:

Act means the *Local Government Act 1999*.

Board means the Board of Directors of the Eastern Waste Management Authority.

Chair means the chair of the Committee, appointed in accordance with clause 5 of these Terms of Reference.

Code means the East Waste Code of Practice – Procedures at Meetings or any replacement Code adopted by the Board for the purpose of the *Local Government (Procedures at Meetings) Regulation 2013*.

Committee means the Audit & Risk Management Committee established by resolution of the East Waste Board, to be governed by these Terms of Reference.

Member means a member of the Committee.

Nomination Committee means means the committee established by the East Waste Board to assess applications for appointment to the Audit & Risk Management Committee and to recommend preferred candidates to the Board.

Regulations include the *Local Government (Financial Management) Regulations 2011* and *Local Government (Procedures at Meetings) Regulations 2013*.

3. Functions of the Committee

The primary function of the Committee is to provide independent assurance and advice to the Board on accounting, financial management, internal controls, risk management and governance matters.

In particular the Committee will oversee the following:

3.1. Financial Reporting and Sustainability

- 3.1.1. Review the annual financial statements to ensure that they provide a true and fair view of the state of affairs of East Waste.
- 3.1.2. Review the adequacy of the accounting, internal control, reporting and other financial management systems and practices of East Waste on a regular basis.
- 3.1.3. Propose and provide information relevant to, a review of East Waste's Business Plan, strategic management plans and annual business plans including, but not limited to:
 - 3.1.3.1. The Annual Report including the Annual Financial Statements and application of accounting policies and provide an opinion to the Board on whether they present fairly the state of affairs of East Waste and where appropriate, recommend the approval of any material to be included in the Annual Report concerning internal controls and risk management.
 - 3.1.3.2. Providing recommendations to the Board regarding the assumptions, financial ratios and financial targets in the Long Term Financial Plan.
- 3.1.4. Provide commentary and advice on the financial sustainability of East Waste and any risks concerning, and as part of the adoption of the Business Plan, Strategic Plans, Long Term Financial Plan, Annual Plan and Budget and periodic Budget Reviews.
- 3.1.5. Review and make recommendations to the Board regarding any other significant financial, accounting, and reporting issues deemed necessary by the Committee, East Waste or Administration.
- 3.1.6. Consider and provide comment on the financial and risk-related issues associated with any business referred to it by the Board for such comment.

3.2. Internal Controls and Risk Management

- 3.2.1. Monitor, review and evaluate the effectiveness of policies, systems and procedures established and maintained to identify, assess, monitor, manage and review financial and strategic operational risks.
- 3.2.2. Monitor and review the effectiveness of East Waste's internal control environment.
- 3.2.3. Monitor and review the effectiveness of East Waste's internal audit function.

3.3. Internal Audit

- 3.3.1. Oversee the planning, scope, and review of East Waste's Internal Audit Work Plan, ensuring alignment with the requirements of the Internal Audit Charter.
- 3.3.2. Review and provide feedback on internal audit reports, findings, and recommendations, together with management responses and reports prepared by East Waste Administration.
- 3.3.3. Monitor the implementation of internal audit recommendations and management actions, including oversight of any overdue or unresolved matters.
- 3.3.4. Oversee the performance of the internal auditor and ensure the appointment and engagement process complies with applicable procurement policies and procedures.

3.4. External Audit

Oversee East Waste's engagement with the external auditor including but not limited to:

- 3.4.1. assessing the external auditor's qualifications and expertise.
- 3.4.2. recommending the approval of the external auditor's remuneration and terms of engagement to East Waste.
- 3.4.3. assessing the external auditor's independence and objectivity and monitoring the external auditor's compliance with legislative requirements on the rotation of audit partners.
- 3.4.4. considering and making recommendations to the Board concerning the appointment, reappointment and removal of the East Waste's external auditor.
- 3.4.5. if an auditor resigns, the Committee shall investigate the issues leading to this and decide whether any action is required.
- 3.4.6. liaise with East Waste's external auditor.
- 3.4.7. review and make recommendations on the Annual Audit Plan, and in particular its consistency with the scope of the external audit engagement as well as the internal audit plan.
- 3.4.8. reviewing the findings of the audit, paying particular attention to any accounting and audit judgements, any adjusted or unadjusted differences and any other significant issues arising from the audit.
- 3.4.9. reviewing any representation letter requested by the external auditor before they are signed by management.
- 3.4.10. reviewing Administration's response to reviews, recommendations and audit letters provided by the External Auditor.

3.5. Other Functions of the Committee

- 3.5.1. Propose examinations and review examination reports on any matter relating to financial management, or the efficiency and economy with which the Board manages or uses its resources to achieve its objectives, that would not otherwise be addressed

or included as part of annual audit and that is considered by the Board to be of such significance as to justify an examination.

- 3.5.2. Review any report obtained by the East Waste Board under section 48(1) of the Act in accordance with East Waste's Prudential Management Policy, practices and procedures.
- 3.5.3. Monitor the responsiveness of recommendations for improvement based on previous audits and risk assessments, including those raised by the Authority's auditor.
- 3.5.4. Review East Waste's arrangements and processes for its employees to raise concerns, in confidence, about possible wrongdoing in financial reporting or other matters. The Committee shall ensure these arrangements allow independent investigation of such matters and appropriate follow-up action.
- 3.5.5. Perform any other function determined by the Board or prescribed by the Regulations.

4. Committee Membership

4.1 Committee Structure

4.1.1 The Committee shall consist of five (5) Members:

- An Independent Chair.
- Two (2) Independent Members.
- One (1) Director of the East Waste Board.
- The Independent Chair of the East Waste Board.

4.1.2 Members of the Committee, collectively, must have skills, knowledge, and experience relevant to the functions of the Committee, including financial management, risk management, governance, as well as any other prescribed matters and must satisfy the requirements of the Skills and Experience Matrix at Appendix A.

4.2. Recruitment and Selection of Committee Members

4.2.1 The Independent Chair of the Committee

- The recruitment and shortlisting of the position of Independent Chair of the Committee will be undertaken by an external recruitment agency. The agency shall be engaged by the General Manager in accordance with East Waste's Procurement Policy.
- The agency shall provide a short list of suitably qualified candidates for the consideration of the Nomination Committee.
- The Nominations Committee shall interview the short listed applicants and recommend a preferred candidate to the East Waste Board.
- The East Waste Board having considered the matter shall make a recommendation of appointment to the Constituent Councils.

4.3 Role of the Chair

The Chair is to:

- 4.3.1 Oversee the orderly conduct of meetings in accordance with the Act, the Regulations and the Code.
- 4.3.2 Ensure that all Members have an opportunity to participate in discussions in an open and responsible manner.
- 4.3.3 Liaise with East Waste Administration between meetings regarding the preparation of the Committee's agenda and minutes.
- 4.3.4 Communicate directly with the internal auditor where required, in relation to internal audit plans, results, and recommendations proposed by the internal auditor.
- 4.3.5 Communicate directly with the external auditor where required.
- 4.3.6 Execute, along with the General Manager, the 'Independence of External Audit' certification required under the Regulations as part of the end of financial year audit process.

4.4 Independent Members of the Committee

- 4.4.1 The recruitment of Independent Members is to be undertaken by the General Manager through an expression of interest process using online recruitment methods.
- 4.4.2 The Nomination Committee will assess the applications and recommend to the Board the preferred candidate for appointment to the Committee, with reference to the current make-up of the Committee and skills and experience outlined in clause 4.1.2 of this Terms of Reference.
- 4.4.3 The East Waste Board having considered the matter shall make a recommendation of appointment to the Committee to the Constituent Council

4.5 Board Director

- 4.5.1 The appointment process for appointing a Board Director to the Committee shall be in accordance with the nomination process set out in the Code.

4.6 Independent Chair of the East Waste Board

- 4.6.1 In accordance with the requirements of the East Waste Charter, the Independent Chair of the East Waste Board is an ex-officio appointment to the Committee.
- 4.6.2 The position carries the same rights and privileges as those afforded to other Committee Members.

4.7 Deputy Chair

- 4.7.1 The Committee may make an appointment from amongst its Members to the position of Deputy Chair.
- 4.7.2 The Deputy Chair assumes the role and responsibilities of the Chair in the absence of the Chair.
- 4.7.3 If the Chair is absent from a meeting of the Committee, and a Deputy Chair has not been appointed or is also absent, an Independent Member will be chosen to preside at the meeting in accordance with the Code.

4.8 Term of Appointment of Committee Members

- 4.8.1 Appointments to the Committee, with the exception of the Independent Chair of the East Waste Board, shall be made by unanimous decision of the Constituent Councils following a recommendation from the East Waste Board
- 4.8.2 The term of the appointment for Independent Members, subject to the Act and these Terms of Reference, shall be a period of two years, after which time they will be eligible for re-appointment for a maximum of three three-year terms; being nine (9) years in total.
- 4.8.3 Independent members may reapply for a position on the Committee via an expression of interest process as detailed in clause 4.4.1.
- 4.8.4 Board Directors are appointed to the Committee for a two (2) year term to ensure an orderly rotation and continuity of membership.

4.9 Removal and Cessation of Committee Members

- 4.9.1 A person ceases to be a Member of the Committee upon any of the following circumstances occurring:
 - the Member's term of office expires and they are not reappointed.
 - the Member resigns by written notice to the Board.
 - the Member ceases to hold the office which entitles them to be a Member.
 - the Member dies or becomes of unsound mind.
- 4.9.2 Any Member of the Committee may be removed by the Constituent Councils on the grounds that the Member has been absent without leave from three (3) or more consecutive meetings or is not performing duties as required within the objectives and functions of the Committee.
- 4.9.3 Nothing in these Terms of Reference gives rise to any right of procedural fairness or otherwise derogates from the Constituent Council's ability to remove a Member of the Committee by resolution.

5. Sitting and Professional Fees

- 5.1. Independent Members of the Committee will receive a sitting fee determined by the Board.
- 5.2. Sitting fees will be reviewed and set by the Board at the time of the preparation of the Annual Budget having consideration for the Remuneration Tribunal of South Australia's Determination for Local Government Council Members and CEOs and budgeted CPI.
- 5.3. Professional fees may be paid for the advice and attendance of the person primarily responsible for the internal audit function, External Auditors, legal advisors and other professionals at the Committee Meetings.
- 5.4. Board Directors appointed to the Committee do not receive a sitting fee.

6. Meetings

6.1. Frequency of Meetings

- 6.1.1 The Committee shall meet at least once per quarter.
- 6.1.2 A schedule of meetings, including, place, date and time meetings of the Committee will be held, shall be determined by the Committee annually.
- 6.1.3 The General Manager is permitted the authority to vary the Committee's meeting schedule having first consulted the Chair of the Committee.
- 6.1.4 Special meetings of the Committee may be called in accordance with the Charter.

6.2 Notice of Meetings

- 6.2.1 In accordance with the Charter, and the Code a notice of each meeting confirming the venue, time, and date, together with an agenda of items to be discussed, shall be forwarded to each Member of the Committee no later than three (3) clear days before the date of the meetings. Supporting papers shall, whenever possible, be sent to Committee Members (and to other attendees as appropriate) at the same time.
- 6.2.2 Notice of Special Meetings shall be provided at least 24 hours in advance in accordance with the Code.,
- 6.2.3 Notice of meeting, agenda and supporting information will be placed on the East Waste website.

6.3 Meeting Procedures

- 6.3.1 Meetings will be conducted in accordance with East Waste's Code of Practice – Procedures at Meetings.
- 6.3.2 Members of the public can attend Committee meetings unless prohibited by resolution of the Committee in accordance with section 90(2) of the Act.
- 6.3.3 A Member of the Committee may attend via electronic means provided that advance notice has been provided to the General Manager and facilities are available and the Committee Member can be seen and clearly heard.

6.4 Voting

- 6.4.1 Only members of the Committee are entitled to vote in Committee meetings. Unless otherwise required by the Act not to vote, each Member must vote on every matter that is before the Committee for decision. The Chair has a deliberative vote but does not, in the event of an equality of votes, have a casting vote.
- 6.4.2 All decisions of the Committee shall be made based on the majority decision of the Members present.
- 6.4.3 If a vote is tied, the matter is considered lost.

6.5 Meeting Minutes

- 6.5.1 Conflict of Interest declarations are required pursuant to sections 73 – 75D of the Act and will be recorded in the minutes.
- 6.5.2 The General Manager shall ensure that minutes are kept of the proceedings and resolutions of all meetings of the Committee and that the minutes comply with the requirements of the Charter and the Code.
- 6.5.3 Minutes of Committee meetings shall be circulated within seven (7) days after a meeting to all Members of the Committee.
- 6.5.4 Minutes of the Committee meeting will be placed on the East Waste website.

7 Other Responsibilities

Without derogating from any of the above provisions, the Committee:

- 7.1 Shall always act in accordance with the East Waste Charter, the Act, , the Eastern Waste Management Authority Committee Code of Conduct (Appendix 2) and in accordance with these Terms of Reference in the performance of its functions.
- 7.2 The Committee shall prepare an annual report on the work of the Committee for the 12 months preceding the report, present that report to the Board in August each year, and make it publicly available through the East Waste Annual Report.
- 7.3 Undertake an annual self-assessment to evaluate its effectiveness against these Terms of Reference.

8 Tenure

The Committee will continue in existence in accordance with the Act.

9 Legislation

Local Government Act 1999

Local Government (Financial Management) Regulations 2011

Local Government (Procedures at Meetings) Regulations 2013

10 Related Documents

Eastern Waste Management Authority Charter (as amended)

East Waste Code of Practice – Procedures at Meetings

East Waste Internal Audit Charter

11 Review

- 11.1 The Committee shall, at least every four (4) years, review its Terms of Reference, so that it is operating at maximum effectiveness and recommend any changes it considers necessary to the Board for approval.
- 11.2 The Board may review and amend these Terms of Reference at any time.

12 Record of Adoption

Signed
General Manager

Signed
Chair of East Waste Board

Date

Date

13 Document History

Version No:	Issue Date:	Description of Change:
1.0		
2.0	21/11/2024	Content updated and placed in new format
3.0	13/08/2026	Appointment of Members aligned with requirements of the East Waste Charter; formation of Nomination Committee for Independent Appointments, increase of term to three- three-year terms, minor formatting and grammatical amendments.



Version No:	2
Issued:	21/11/24
Next Review:	21/1/27

Terms of Reference

Audit & Risk Management Committee

1. Establishment and Purpose

- 1.1. The East Waste Audit & Risk Management Committee (the Committee) has been established by the East Waste Board (the Board) in accordance with clause 31 of the Eastern Waste Management Authority Charter (as gazetted on 28 June 2022) and Schedule 2, clause 30 of the *Local Government Act 1999* (the Act).
- 1.2. The purpose of the Committee is to provide independent assurance and advice to the East Waste Board on accounting, financial management, internal controls, risk management, and governance matters.
- 1.3. The Committee reports to the Board and provides appropriate advice and recommendations on matters relevant to its Terms of Reference and statutory functions to facilitate informed decision making in relation to the discharge of the Board's responsibilities.

2. Definitions

Unless the context indicates otherwise, the following terms have the following meanings in these Terms of Reference:

Act means the *Local Government Act 1999*.

Board means the Board of Directors of the Eastern Waste Management Authority.

Chairperson means the chairperson of the Committee, appointed in accordance with clause 5 of these Terms of Reference.

Code of Practice – Procedures at Meetings means the East Waste Board's Code of Practice – Procedures at Meetings Meeting Procedures or any replacement ~~Code of Practice~~ adopted by the Board for the purpose of the *Local Government (Procedures at Meetings) Regulation 2013*.

Committee means the Audit & Risk Management Committee established by resolution of the East Waste Board, to be governed by these Terms of Reference.

Member means a member of the Committee.

Nomination Committee means means the committee established by the East Waste Board to assess applications for appointment to the Audit & Risk Management Committee and to recommend preferred candidates to the Board.

Regulations includes the *Local Government (Financial Management) Regulations 2011* and *Local Government (Procedures at Meetings) Regulations 2013*.

3. Functions of the Committee

The primary function of the Committee is to provide independent assurance and advice to the Board on accounting, financial management, internal controls, risk management and governance matters.

In particular the Committee will oversee the following:

3.1. Financial Reporting and Sustainability

3.1.1. Review the annual financial statements to ensure that they provide a true and fair view of the state of affairs of East Waste.

3.1.2. Review the adequacy of the accounting, internal control, reporting and other financial management systems and practices of East Waste on a regular basis.

3.1.3. Propose, and provide information relevant to, a review of East Waste's [Business Plan](#), strategic management plans and annual business plans including, but not limited to:-

3.1.3.1. Review ~~the~~ the Annual Report including the Annual Financial Statements and application of accounting policies and provide an opinion to the Board on whether they present fairly the state of affairs of East Waste and where appropriate, recommend the approval of any material to be included in the Annual Report concerning internal controls and risk management.

3.1.3.2. Providing Review and make ~~recommendations~~ recommendations to the Board regarding the assumptions, financial ratios and financial targets in the Long Term Financial Plan.

3.1.4. Provide commentary and advice on the financial sustainability of East Waste and any risks concerning, and as part of the adoption of the [Business Plan](#), Strategic Plans, Long Term Financial Plan, Annual [Plan and](#) Budget and periodic Budget Reviews.

3.1.5. Review and make recommendations to the Board regarding any other significant financial, accounting, and reporting issues deemed necessary by the Committee, East Waste or Administration.

3.1.6. Consider and provide comment on the financial and risk-related issues associated with any business referred to it by the Board for such comment.

3.2. Internal Controls and Risk Management

3.2.1. Monitor, review and evaluate the effectiveness of policies, systems and procedures established and maintained to identify, assess, monitor, manage and review financial and strategic operational risks.

3.2.2. Monitor and review the effectiveness of East Waste's internal control environment.

3.2.3. Monitor and review the effectiveness of East Waste's internal audit function.

3.3. Internal Audit

Commented [VD1]: Content updated

- 3.3.1. Oversee the planning, scope, and review of East Waste's Internal Audit Work Plan, ensuring alignment with the requirements of the Internal Audit Charter.
- 3.3.2. Review and provide feedback on internal audit reports, findings, and recommendations, together with management responses and reports prepared by East Waste Administration.
- 3.3.3. Monitor the implementation of internal audit recommendations and management actions, including oversight of any overdue or unresolved matters.
- 3.3.4. Oversee the performance of the internal auditor and ensure the appointment and engagement process complies with applicable procurement policies and procedures.
- ~~3.3.1. Provide oversight of planning and scoping of the internal audit work plan and review and comment on reports provided by the person primarily responsible for the internal audit function.~~
- ~~3.3.2. Monitor the responsiveness to recommendations for improvements based on previous audits and risk assessments, including those raised by East Waste's auditor.~~

3.4. External Audit

Oversee East Waste's engagement with the external auditor including but not limited to:

- 3.4.1. assessing the external auditor's qualifications and expertise.
- 3.4.2. recommending the approval of the external auditor's remuneration and terms of engagement to East Waste.
- 3.4.3. assessing the external auditor's independence and objectivity and monitoring the external auditor's compliance with legislative requirements on the rotation of audit partners.
- 3.4.4. considering and making recommendations to the Board concerning the appointment, reappointment and removal of the East Waste's external auditor.
- 3.4.5. if an auditor resigns, the Committee shall investigate the issues leading to this and decide whether any action is required.
- 3.4.6. liaise with East Waste's external auditor.
- 3.4.7. review and make recommendations on the Annual Audit Plan, and in particular its consistency with the scope of the external audit engagement as well as the internal audit plan.
- 3.4.8. reviewing the findings of the audit, paying particular attention to any accounting and audit judgements, any adjusted or unadjusted differences and any other significant issues arising from the audit.
- 3.4.9. reviewing any representation letter requested by the external auditor before they are signed by management.

- 3.4.10. reviewing Administration's response to reviews, recommendations and audit letters provided by the External Auditor.

3.5. Other Functions of the Committee Matters

- 3.5.1. Propose examinations and review examination reports on any matter relating to financial management, or the efficiency and economy with which the Board manages or uses its resources to achieve its objectives, that would not otherwise be addressed or included as part of annual audit and that is considered by the Board to be of such significance as to justify an examination. ~~under section 130A of the Act.~~
- 3.5.2. Review any report obtained by the East Waste Board under section 48(1) of the Act in accordance with East Waste's Prudential Management Policy, practices and procedures.
- 3.5.3. Monitor the responsiveness of recommendations for improvement based on previous audits and risk assessments, including those raised by the Authority's auditor.
- 3.5.4. Review East Waste's arrangements and processes for its employees to raise concerns, in confidence, about possible wrongdoing in financial reporting or other matters. The Committee shall ensure these arrangements allow independent investigation of such matters and appropriate follow-up action.
- 3.5.5. Perform any other function determined by the Board or prescribed by the Regulations.

4. Committee Membership

- ~~4.1. Members of the Committee shall be appointed by the Board in accordance with these Terms of Reference.~~

4.1 Committee Structure

- 4.1.1 The Committee shall consist of five (5) Members:

- 4.1.1.1. ~~• An Independent Chairperson, determined by the Board to have the necessary chairing skills and experience relevant to the functions of the committee.~~
- 4.1.1.2. ~~• Two (2) Independent Members, determined by the Board to have experience relevant to the functions of the Committee.~~
- ~~One (1) Member-Director of the East Waste Board, determined by the Board to have experience relevant to the functions of the Committee.~~
- The Independent Chair of the East Waste Board.

- 4.1.2 Members of the Committee (when considered as a whole), collectively, must have skills, knowledge, and experience relevant to the functions of the Committee, including financial management, risk management, governance, and as well as any other prescribed matters and must satisfy the requirements of the Skills and Experience Matrix at Appendix A.

Commented [VD2]: This section has been sorted into sub-headings to group like matters and improve readability

4.2. Recruitment and Selection of Committee Members

4.2.1 The Independent Chair of the Committee

- The recruitment and shortlisting of the position of Independent Chair of the Committee will be undertaken by an external recruitment agency. The agency shall be engaged by the General Manager in accordance with East Waste's Procurement Policy.
- The agency shall provide a short list of suitably qualified candidates for the consideration of the Nomination Committee.
- The Nominations Committee shall interview the short listed applicants and recommend a preferred candidate to the East Waste Board.
- The East Waste Board having considered the matter shall make a recommendation of appointment to the Constituent Councils.

4.3 Role of the Chair

The Chairperson is to:

- 4.3.1 Oversee the orderly conduct of meetings in accordance with the Act, the Regulations and the Code of Practice – Procedures at Meetings.
- 4.3.2 Ensure that all Members have an opportunity to participate in discussions in an open and responsible manner.
- 4.3.3 Liaise with East Waste Administration between meetings regarding the preparation of the Committee's agenda and minutes.
- ~~Nominate a Member of the Committee who is also a Member of the Board to present the unconfirmed minutes of Committee meetings.~~
- 4.3.4 ~~Communicate directly with the internal auditor where required, in relation to internal audit plans, results, and recommendations proposed by the internal auditor.~~
- 4.3.5 ~~Communicate directly with the external auditor as required.~~
- 4.3.6 Execute, along with the General Manager, the 'Independence of External Audit' certification required under the Regulations as part of the end of financial year audit process.

Commented [VD3]: Code is a defined word.

Commented [VD4]: Proposed clause

4.4 Independent Members of the Committee

- 4.4.1 The recruitment of Independent Members is to be undertaken by the General Manager through an expression of interest process using online recruitment methods.
- 4.4.2 The Nomination Committee will assess the applications and recommend to the Board the preferred candidate for appointment to the Committee, with reference to the current make-up of the Committee and skills and experience outlined in clause 4.1.2 of this Terms of Reference.
- 4.3.24.4.3 The East Waste Board having considered the matter shall make a recommendation of appointment to the Committee to the Constituent Council

4.5 Board Director

- 4.5.1 The appointment process for appointing a Board Director to the Committee shall be in accordance with the nomination process set out in the Code.

4.6 Independent Chair of the East Waste Board

- 4.6.1 In accordance with the requirements of the East Waste Charter, the Independent Chair of the East Waste Board is an ex-officio appointment to the Committee.
- 4.6.2 The position carries the same rights and privileges as those afforded to other Committee Members.

4.7 Deputy Chair

- 4.6.3 The Committee may make an appointment from amongst its Members to the position of Deputy Chair.
- 4.6.4 The Deputy Chair assumes the role and responsibilities of the Chair in the absence of the Chair.
- 4.4.6.5 If the Chair is absent from a meeting of the Committee, and a Deputy Chair has not been appointed or is also absent, an Independent Member will be chosen to preside at the meeting in accordance with the Code.

4.8 Term of Appointment of Committee Members

- 4.8.1 Appointments to the Committee, with the exception of the Independent Chair of the East Waste Board, shall be made by unanimous decision of the Constituent Councils following a recommendation from the East Waste Board
- 4.8.2 The term of the appointment for Independent Members, subject to the Act and these Terms of Reference, shall be a period of two years, after which time they will be eligible for re-appointment for a maximum of three ~~two~~three-year terms; being ~~six~~ nine (9) years in total.
- 4.8.3 Independent members may reapply for a position on the Committee via an expression of interest process as detailed in clause 4.4.1.
- 4.8.4 Board Directors are appointed to the Committee for a two (2) year term to ensure an orderly rotation and continuity of membership.

- 4.4 Independent Members are eligible for reappointment at the expiration of their term of office at the sole discretion of the Board. An ndependent Member may be appointed for a maximum of three (3) consecutive terms.
- 4.5 An Independent Member who has served three (3) consecutive, two (2) year terms is eligible to reapply two (2) years after the expiry of their three (3) terms unless, appointed by the Board following an expression of interest process.
- A person ceases to be a Member of the Committee upon any of the following circumstances occurring:
 - the Member's term of office expires and they are not reappointed.
 - the Member resigns by written notice to the Board.
 - the Member ceases to hold the office which entitles them to be a Member.
 - the Member dies or becomes of unsound mind.
- 4.6 Any Member of the Committee may be removed on the grounds that the Member has been absent without leave from three (3) or more consecutive meetings or is not performing duties as required within the objectives and functions of the Committee.

~~4.7~~ Nothing in these Terms of Reference gives rise to any right of procedural fairness or otherwise derogates from the Board's ability to remove a Member of the Committee by resolution.

~~Independent Chairperson~~

~~4.2.~~ The Chairperson will be an Independent Member appointed by the Board for a two (2) year term. The Board may decide, by resolution, to extend the term or reappoint an Independent Member as Chairperson (noting however that the appointment of the Independent Member to the Committee cannot exceed a maximum consecutive period of six (6) years as per clause 4.10).

~~4.3.~~ The Committee may make an appointment to the position of Deputy Chairperson for a term.

~~4.4~~ If the Chairperson is absent from a meeting of the Committee an Independent Member will be chosen from those present to preside at the meeting as the Acting Chairperson.

4.9 **Removal and Cessation of Committee Members**

Commented [VD5]: New heading

4.9.1 A person ceases to be a Member of the Committee upon any of the following circumstances occurring:

- the Member's term of office expires and they are not reappointed.
- the Member resigns by written notice to the Board.
- the Member ceases to hold the office which entitles them to be a Member.

the Member dies or becomes of unsound mind.

4.9.2 Any Member of the Committee may be removed by the Constituent Councils on the grounds that the Member has been absent without leave from three (3) or more consecutive meetings or is not performing duties as required within the objectives and functions of the Committee.

4.9.3 Nothing in these Terms of Reference gives rise to any right of procedural fairness or otherwise derogates from the Constituent Council's ability to remove a Member of the Committee by resolution.

~~4.4.~~

~~4.5.~~ The Chairperson is to

~~4.5.1.~~ Oversee the orderly conduct of meetings in accordance with the Act, the Regulations and the Code of Practice – Procedures at Meetings.

~~4.5.2.~~ Ensure that all Members have an opportunity to participate in discussions in an open and responsible manner.

~~4.5.3.~~ Liaise with East Waste administration between meetings regarding the preparation of the Committee's agenda and minutes.

~~4.5.4.~~ Nominate a Member of the Committee who is also a Member of the Board to present the unconfirmed minutes of Committee meetings.

~~Execute, along with the General Manager, the 'Independence of External Audit' certification required under the Regulations as part of the end of financial year audit process.~~

~~5.~~

5. Sitting and Professional Fees

- 5.1. Independent Members of the Committee will receive a sitting fee determined by the Board.
- 5.2. Sitting fees will be reviewed and set by the Board at the time of the preparation of the Annual Budget having consideration for the Remuneration Tribunal of South Australia's Determination for Local Government ~~Elected Council~~ Members and CEOs ~~and budgeted CPI.~~
- 5.3. Professional fees may be paid for the advice and attendance of the person primarily responsible for the internal audit function, External Auditors, ~~and~~ legal advisors and other professionals at the Committee Meetings.
- 5.4. ~~There are no sitting fees for Board Directors Members~~ appointed to the Committee do not receive a sitting fee.

~~5.~~

6. Meetings

6.1. Frequency of Meetings

- 6.1.1 The Committee shall meet at least once per quarter.
- 6.1.2 A schedule of meetings, including, place, date and time meetings of the Committee will be held, shall be determined by the Committee annually.
- 6.1.3 The General Manager is ~~elegated-permitted~~ the authority to vary the Committee's meeting schedule having first consulted the Chair of the Committee. ~~after liaison with the Chairperson.~~
- 6.1.4 Special meetings of the Committee may be called in accordance with the Charter Act.

6.2 Notice of Meetings

- 6.2.1 In accordance with ~~section 87 of the Act~~ the Charter, and the Code a notice of each meeting confirming the venue, time, and date, together with an agenda of items to be discussed, shall be forwarded to each ~~Member~~ of the Committee no later than three (3) clear days before the date of the meetings. Supporting papers shall, whenever possible, be sent to Committee Members (and to other attendees as appropriate) at the same time.
- ~~6.1.1.6.2.2~~ 6.2.2 Notice of Special Meetings shall be provided at least 24 hours in advance in accordance with the Code.
- 6.2.3 Notice of meeting, agenda and supporting information will be placed on the East Waste website.

~~6.1.2.~~

6.26.3 Meeting Procedures

~~6.2.16.3.1~~ Meetings will be conducted in accordance with East Waste's Code of Practice – Procedures at Meetings.

~~6.2.26.3.2~~ Members of the public can attend Committee meetings unless prohibited by resolution of the Committee in accordance with section 90(2) of the Act.

~~6.2.36.3.3~~ A Member of the Committee may attend via electronic means provided that advance notice has been provided to the General Manager and facilities are available and the Committee Member can be seen and clearly heard.

6.2.6.4 Voting

~~6.2.1.6.4.1~~ Only members of the Committee are entitled to vote in Committee meetings. Unless otherwise required by the Act not to vote, each Member must vote on every matter that is before the Committee for decision. The Chair ~~person~~ has a deliberative vote but does not, in the event of an equality of votes, have a casting vote.

~~6.2.2.6.4.2~~ All decisions of the Committee shall be made based on the majority decision of the Members present.

~~6.4.3~~ If a vote is tied, the ~~the matter may be referred back to the Committee (with or without additional information to inform the debate and decision making) or referred to the Board for decision.~~ matter is considered lost.

6.3.6.5 Meeting Minutes

~~6.3.1.6.5.1~~ Conflict of Interest declarations are required pursuant in accordance with East Waste's Code of Practice – Procedures at Meetings ~~to sections 73 – 75D of the Act~~ and will be recorded in the minutes.

~~6.2.46.5.2~~ The General Manager shall ensure that minutes are kept of the proceedings and resolutions of all meetings of the Committee and that the minutes comply with the requirements of the Regulations-Charter and the Code.

~~6.3.2.6.5.3~~ Minutes of Committee meetings shall be circulated within seven (7) days after a meeting to all Members of the Committee.

~~6.3.3.6.5.4~~ Minutes of the Committee meeting will be placed on the East Waste website.

67 Other Responsibilities

Without derogating from any of the above provisions, the Committee:

~~6.4.7.1~~ Shall always act in accordance with the East Waste Charter, the Act, the Regulations, the Eastern Waste Management Authority Committee Code of Conduct (Appendix 2) and in accordance with these Terms of Reference in the performance of its functions.

~~7.2~~ The Committee shall prepare an annual report on the work of the Committee for the 12 months preceding the report, present that report to the Board in August each year, and make it publicly available through the East Waste Annual Report.

6.5. Shall prepare an annual report on the work of the Committee in the 12 months preceding the preparation of the report, to be presented to the Board in August of each year and to be made publicly available via the East Waste Annual Report.

6.6.7.3 Undertake an annual self-assessment to evaluate its effectiveness against these Terms of Reference.

78 Tenure

The Committee will continue in existence in accordance with the Act.

89 Legislation

Local Government Act 1999

Local Government (Financial Management) Regulations 2011

Local Government (Procedures at Meetings) Regulations 2013

910 Related Documents

Eastern Waste Management Charter Authority Charter (as amended)

Eastern Waste Internal Audit Charter

East Waste Code of Practice – Procedures at Meetings

1011 Review

10.11.1 The Committee shall, at least every four (4) years, review its Terms of Reference, so that it is operating at maximum effectiveness and recommend any changes it considers necessary to the Board for approval.

11.2 The Board may review and amend these Terms of Reference at any time.

12 Record of Adoption

Signed

General Manager

Date

Signed

Chair of East Waste Board

Date

7.13 Document History

Version No:	Issue Date:	Description of Change:
1.0		
2.0	21/11/2024	Content updated and placed in new format
3.0	13/08/2026	<u>Appointment of Members aligned with requirements of the East Waste Charter; formation of Nomination Committee for Independent Appointments, appointments to be made for three three-year termsi minor formatting and grammatical amendments.</u>

East Waste Audit & Risk Management Committee Skills and Experience Matrix

Purpose

This matrix is designed to help the Board assess the collective capability of the Audit & Risk Management Committee against its core oversight responsibilities. It reflects published material on the Committee's role in financial reporting, financial management, internal controls, risk management, governance, and internal and external audit, together with relevant capability areas arising from East Waste's operating environment.

Committee composition

The matrix should therefore be applied across the following membership structure: Board Chair (ex officio), Independent Committee Chair, two independent members, and one additional Board Director.

Proficiency scale

- Level 0 - No meaningful experience in this area.
- Level 1 - Basic literacy; able to understand issues and ask informed questions.
- Level 2 - Working proficiency; able to analyse issues and contribute confidently.
- Level 3 - Deep expertise; able to lead discussion and provide robust challenge.

Skills matrix

Skill domain	Why it matters for East Waste	Board Chair (ex officio)	Independent Committee Chair A	Independent Member B	Independent Member C	Board Director
Financial reporting and annual financial statements	Review annual financial statements and assess whether they fairly present East Waste's financial position and performance.					
Financial management and long-term financial planning	Oversight of budget review, long-term financial plan, financial sustainability and resilience.					
Risk management framework	Oversight of strategic, operational and emerging risks, including adequacy of mitigation and reporting to the Board.					
Internal controls and assurance	Assess adequacy of accounting, reporting, delegations and broader control systems.					
Internal audit	Approve scope, review findings, monitor management actions and assess assurance coverage.					
External audit and auditor liaison	Engage effectively with external auditors and interpret findings and recommendations.					
Governance and public-sector accountability	Operate effectively under the Local Government Act 1999, subsidiary governance arrangements and committee terms of reference.					
Waste, fleet and resource recovery operations	Understand collection operations, fleet, depot, service delivery and operational risk drivers relevant to East Waste.					

Skill domain	Why it matters for East Waste	Board Chair (ex officio)	Independent Committee Chair A	Independent Member B	Independent Member C	Board Director
Procurement, tendering and prudential review	Relevant to major tenders, contract risk, procurement governance and prudential review of significant projects.					
Legal and regulatory compliance	Awareness of waste, environmental, procurement, records, confidentiality and related compliance obligations.					
Information technology and cyber controls	Oversight of data security, backups, monitoring protocols and technology control risks.					
Fraud control, integrity and ethical culture	Support a strong control environment, misconduct prevention and reporting integrity.					
Work health and safety risk oversight	Important in a fleet, depot and contractor operating environment.					
Stakeholder and member-council environment	Understand the multi-council governance environment, stakeholder risk and Board context.					
Chairing, judgement and constructive challenge	Needed for agenda discipline, independent judgement, effective questioning and escalation to the Board.					

Use notes

- The matrix is intended to assess collective capability rather than require every Member to hold deep expertise in every domain.
- Any gaps identified should inform future appointments, succession planning and committee development priorities.
- A separate independence and conflicts assessment should be used alongside this matrix when considering appointments or reappointments.

Source basis

Prepared from East Waste governance material and associated public-sector audit committee guidance, including published minutes and governance documents referring to the Committee's functions, membership and oversight responsibilities.

9.10 Internal Audit Result – Business Continuity

Report Author Acting Manager Business Services

Attachments A: UHY Haines Norton Internal Audit Report: Business Continuity

Purpose and Context

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

Resolution of the Audit & Risk Management Committee

Moved Ms N Caon that the Audit & Risk Management Committee receives and notes the Internal Audit Result: Business Continuity as presented by UHY Haines Norton, (Attachment A, Item 5.2, Special Audit & Risk Management Committee Meeting, 13 August 2026).

Recommendation

That the East Waste Board receive and note the Internal Audit Result: Business Continuity prepared by UHY Haines Norton (Attachment A, Item 9.10, East Waste Board Meeting, 24 September 2026).

Strategic Link

Objective 5. Provide Leadership

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

Background

East Waste's first internal audit cycle commenced 1 July 2025, following the development of a two-year Internal Audit Work Plan that was presented and approved by the Audit & Risk Management Committee (the Committee) in June 2025. The Business Continuity audit was the second and final undertaken in the 2025/26 financial year.

Discussion

The Business Continuity audit was undertaken during March and April 2026, with representatives from UHY Haines Norton conducting a physical audit onsite at the East Waste depot. The onsite visit coincidentally came at a time in which East Waste was experiencing a temporary power outage, multiple truck fires and the emergence of the developing global fuel situation. This meant UHY Haines Norton were able to view practical application of elements from the East Waste Business Continuity approach, which provided for a unique and transparent oversight to East Waste's processes.

The Internal Audit Report prepared by UHY Haines Norton is provided at **Attachment A** or review of the East Waste Board.

Administration is aware of the need to progress Business Continuity from a skills-based reactive model into a documented and upskilled business process. Whilst the business has evidently handled real world scenarios effectively, the findings of the audit emphasise the need for East Waste to ensure repeatable and consistent outcomes through improved documentation, training and communication.

Administration is in agreeance with the recommendations and has provided a Management Response as detailed within the audit findings report (**refer pages 13-18, Attachment A**), which have been reviewed and accepted by the Audit & Risk Management Committee.

Administration intends to work through all recommendations during the next 12-months, with key milestones being November 2026 and February 2027. The Committee will retain oversight of East Waste's progress against action items via a newly established Internal Audit Tracking Progress document, which is a standing item on the Committee Agenda.

Conclusion

The Business Continuity audit has provided valuable insight into East Waste's current practices and identified opportunities to strengthen organisational resilience through improved documentation, training and communication. Administration supports the audit findings and has committed to implementing all recommendations, with progress to be monitored by the Audit & Risk Management Committee through ongoing reporting and oversight.

Internal Audit Report – Business Continuity

East Waste

April 2026

(Re-formatted July 2026)

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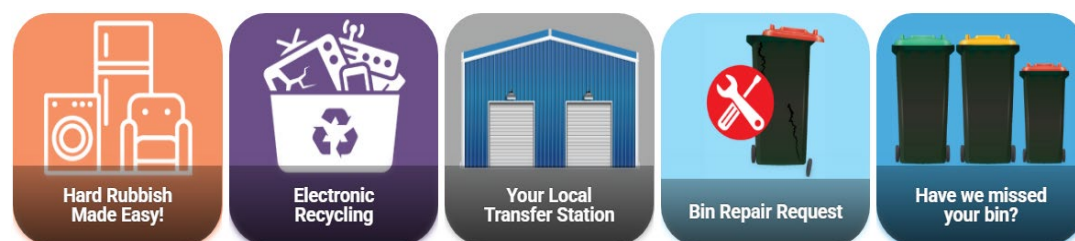
Executive Summary

Background

East Waste, the trading name of the Eastern Waste Management Authority, is a regional subsidiary established under Section 43 of the Local Government Act 1999 to provide waste collection services to its Member Councils. The Authority provides services on behalf of its 8 constituent councils, with the nature of services determined by each council to meet local community needs.

In order to deliver these services effectively, East Waste requires efficient processes supported by appropriate documentation, system controls, approval workflows and reconciliation practices.

Diagram 1 – East Waste – service summary



Data Source: East Waste website

Key Risks and Priority Findings

This internal audit reviewed the organisation's Business Continuity practices, including related policies and procedures, required skills and ongoing training, communication processes, website information flows and messaging through to constituent councils.

A recent lapse in the necessary skills and provisions prompted a series of recommendations to be drafted. Once actioned, these recommendations will reinvigorate incident and emergency management, incorporating required responses into daily work practices, keeping both staff and the general public safe and updated, enabling timely and appropriate actions, and providing an efficient and effective return to 'business as usual' following any type of business continuity event.

Overall audit conclusion: Based on the work performed and evidence reviewed, the Business Continuity processes were found to provide moderate assurance in most cases, although there was a lack of evidence in some areas, particularly training and the undertaking of related business continuity exercises.

Documentation was found to be outdated and knowledge of business continuity processes and individual officer responsibilities was not well established, highlighting that the processes require investment of time, skills and resources.

A walkthrough test and discussion at senior management level were the principal areas of fact-finding for this audit and, where relevant, due to the lack of updated information, full testing samples were taken to check workflows and further clarify relevance.

Main findings:

Assurances were based on the samples tested, which highlighted lapsed training, outdated policy documentation and an ineffective control environment. This low level of assurance was acknowledged by senior management during discussions and process walkthroughs.

During this audit, onsite at East Waste, strong commitment was shown to addressing the issues identified. The General Manager will be prioritising business continuity and service resilience issues across the office and depot environment, on both a local and wider state level.

Opportunities were also identified, with the most important relating to:

- additional documentation to be introduced such as reporting templates and checklists, communication plans and weblinks,
- the use of informative posters and toolbox meetings to raise awareness for emergency responses and key officers,
- development of the Emergency Planning Committee to oversee emergency management and incident reporting across the organisation.

Additional priority matters include:

- business continuity links to the ICT Disaster Recovery Plan,
- a strengthening of relations with constituent councils to provide effective communications during and post disruptive events, both locally and statewide,
- regular review and updating of business continuity policy documentation.

Future consideration may be given for widening the range of business continuity exercises to ensure all aspects are considered, once the regular issues have been practised.

Although there is potential for a successful reactive response to any business disruptive event, a more efficient and effective approach is to have practised processes and procedures in place. This will promote resilience across the workplace, support a proactive approach, and increase safety for staff and communities.

This increased resilience will reduce the residual rating across control, safety and reputational risk.

Objective, Scope and Methodology

This assurance audit assessed the ability of the organisation to detect, assess, activate and stand down from a business continuity event. The full audit scope is included at Appendix A.

Audit work included discussions and walkthroughs with the General Manager and the Manager Business Services, in addition to process clarifications, training schedules and skillset evidence as provided by the Risk & WHS Coordinator.

Testing covered the previous twelve months in order to gauge the capacity, capability and relevance of the business continuity function currently in operation.

Note: Testing was evidence-based, full sample sizes, risk-focused and proportionate to East Waste's workforce profile. Findings include root cause commentary and recommendations designed to be practical for the organisational size, resources and operating environment.

Internal Audit Standards and Engagement Basis

This internal audit engagement was conducted as an assurance review of East Waste's business continuity capability and capacity. The review was undertaken using a methodology consistent with recognised internal audit practice and the principles of the Global Internal Audit Standards issued by the Institute of Internal Auditors.

The engagement was designed to provide East Waste and its ARC with assurance over the efficiency and effectiveness of the organisation's business continuity response, skills and training adequacy, policy documentation, community communication, website information flows and provision of timely updates to all stakeholders as required.

The internal audit work was performed independently of the organisation's day-to-day operations. The internal auditors did not undertake management responsibilities, make continuity related responses, participate in any training programs or operate process controls. Responsibility for the design, implementation and operation of business continuity processes and controls remains with East Waste's management.

The audit conclusion is based on interviews, walkthroughs, documentation reviewed, system observations and sample testing performed during the engagement. Internal audit does not provide absolute assurance, and the work performed should not be interpreted as a full re-enactment of a business continuity event and does not guarantee that all errors, exceptions or control weaknesses have been identified.

Findings and recommendations have been prepared to support management action and Audit and Risk Committee (ARC) oversight. Recommendations are intended to strengthen capabilities and maximise capacity to respond as successfully as possible to a business disruption event.

What Matters Most During A Business Continuity Event?

The main requirement for an effective Business Continuity response is the ability to successfully manage a 'disruptive event'. This is less dependent on the nature of the disruption itself, and more dependent on the organisation's ability to:

- rapidly identify that a business continuity response is required and formally activate an appropriate response to it,
- clearly assign responsibility for decision-making, communications and operational coordination,
- maintain timely, accurate and consistent records and communications with staff, constituent councils, contractors and the community, and
- prioritise critical services, restoring them in a structured manner, with an appropriate return to 'business as usual' as soon as possible.

When these actions and processes are well understood, documented and practised, business disruptions can be contained and their impacts lessened.

Internal Audit Observations

The audit observations indicate that East Waste's business continuity management has not been regularly updated and, as a result, is not well embedded amongst relevant officers or staff in general. Communication flows with constituent councils and other key stakeholders are not routinely maintained and may not support the timely and accurate communication of emergency information during and after business continuity events.

- **Executive Management - General Manager** – strategic discussion, finance overview, delegations and reconciliation processes, also HR process inputs, contract updates, new starters and employment changes.
- **Executive Management -Manager Business Services** – walkthrough observations, historic insights.
- **Risk & WHS Coordinator** - via email in relation to business continuity documentation, current processes, staff training, exercises and growth of related skillsets.

The audit noted that the control environment for business continuity is not currently operating effectively. This results from a lack of regular process review and a failure to ensure that individuals retain vital skills and related knowledge. This can readily be addressed through implementation of the identified recommendations.

Internal Audit Methodology

This internal audit was undertaken using a structured, risk-based methodology aligned to the agreed scope of work and the approach set out in the quote. The methodology included five phases: planning, desktop review, fieldwork and testing, analysis of findings, and reporting.

During the planning phase, internal audit confirmed the audit scope, information requirements, key contacts, timing and access arrangements with the organisation and a request list was used to obtain relevant business continuity, incident management, training, communication and website information.

The desktop review considered the frequency and content of business continuity training exercises, any recent business continuity events, either on site or whilst out on the collection rounds. A review was also undertaken of the information flow during an emergency event and the efficiency and effectiveness of updates to key stakeholders and the constituent council community areas.

This review provided the basis for targeted fieldwork, with a complete real-time walkthrough, a minimum of 10% sampling, although 100% sampling was more generally undertaken.

Fieldwork included interviews and process walkthroughs with officers in senior management and email updates from the coordinator of the processes and training within the WHS team.

Reference was made to how the business continuity provision links to ICT and Disaster Recovery planning, and how that is supported. Additional discussion was undertaken to understand the responses required at a localised depot level and alternatively, to a high level statewide reaction.

Substantive testing was performed on selected documentation, including framework documentation and related templates, the specific use of each template, any gaps in the documentation, records management and documentation review, webpages and links to constituent councils' webpages and Emergency Planning Committee Minutes.

Findings were assessed against the organisation's risk management framework, the control effectiveness ratings used in this report and the potential impact on business continuity efficiency and effectiveness. Recommendations were developed to be practical for the organisation's size, available resources and current emergency management response capacity.

Testing Approach and Sample Basis

The audit testing was performed on a walkthrough/interview basis and was not designed to re-perform any incidents or exercises. Sample selection was not used as the purpose was a focused process overview, as identified during the scoping and audit planning stage. It centred predominantly on senior management discussion and review of process documentation.

Summary of Testing and Significant Observations

The testing undertaken was initially based on discussions held during March/April 2026 whilst visiting the organisation's Ottoway offices.

Additional areas were then tested to establish how recently processes had actively been in place, and research was undertaken to provide appropriate templates and supporting guidance with a view of assisting East Waste in reinvigorating and revising tools, templates and reference materials in areas where data had either lapsed or become outdated.

- **Policy position** – This audit found that there is currently no Business Continuity Policy in place. A draft template has been provided to assist with getting this documentation updated and fit for purpose.
- **Framework And Plan** - There is a Business Continuity Framework and Plan in place, however it is from 2015 and outdated given that the COVID pandemic impacted in 2020/21. In essence, the majority of the Framework remains relevant, however is in need of an obvious update.

The Plan was initially linked to the Framework. However, as it supports the actions and responses needed during a Business Continuity event, it is important that the Plan remains updated as a 'living document' and is familiar, visible and easy to follow.
- **Training Materials** - A series of A3 one-page posters to be considered to familiarise all staff as to the steps required during a Business Continuity event, much the same as the established Emergency Management processes. Identifying and de-mystifying the processes required with clear reference to any 'out of hours actions'.
- **Communications Plan** – This needs to be drafted with pre-approved scripts to assist with media and social updates during a Business Continuity event. Whilst it is not possible to foresee pre-approved scripts for all events, a general template with a website/email/social media version can be drafted with a calming, informative tone so that updates can be issued even in the event of key personnel being unavailable/non-contactable.
- **East Waste website** – A Business Continuity/Emergency Management webpage should be provided for those residents who use this means of communication. This can then be promoted as a communication channel to provide 'real-time' updates and to relieve the call volume via the customer service phone lines.
- **Constituent Councils** - A 'hot list' of key contacts, to remain updated and allow for major updates to be cascaded up or down to ensure all relevant players are kept 'in the loop' whilst the business continuity event is being resolved. Also enabling a 'return to normal business' update to be issued in a timely and accurate manner.
- **Awareness/Training** – As the East Waste organisation does not have a large workforce, all staff should have Business Continuity awareness training. Additional focus for those who undertake key roles such as the Executive Management Team, specialist staff members such as Risk & WHS Coordinator, Communications staff, customer services staff and those liaising with constituent Councils.
- **Emergency Planning Committee** – This is a key committee and will provide a solid basis for Business Continuity information and updates across the member councils in the event of a Business Continuity event. All EPC members need to be contactable and have a reliable network, enabling emergency communications and assistance when required.

Table 1: Summary of Audit Testing

#	Working Paper Reference	Recommendations	Risk Rating	Effectiveness Rating	Priority Rating
1	Policy /Framework/Plan / Business Impact Assessment – are in place and consistent across the organisation.	3	MEDIUM	PARTIALLY EFFECTIVE	HIGH
2	Review the Response to Local Incidents, the Incident Management roles are identified and that staff have undertaken appropriate training.	3	MEDIUM	PARTIALLY EFFECTIVE	HIGH
3	Response to More Widespread Incident, the Incident Management roles are identified and that staff have undertaken appropriate training.	2	MEDIUM	PARTIALLY EFFECTIVE	MODERATE
4	Review the level of Business Continuity communication with constituent Councils.	3	MEDIUM	PARTIALLY EFFECTIVE	HIGH
5	Review the level of Business Continuity communication with key third party contractors/ suppliers.	2	MEDIUM	PARTIALLY EFFECTIVE	MODERATE
6	Assessment of Links to the IT Provision and Disaster Recovery Plan at East Waste.	3	LOW	PARTIALLY EFFECTIVE	LOW
7	Business Continuity detailed in Organisational Risk Registers.	3	MEDIUM	PARTIALLY EFFECTIVE	HIGH
8	Assessment of recent Business Continuity Response/Recovery Exercises and Lessons Learnt in the Debrief.	3	HIGH	INEFFECTIVE	HIGH
9	Corporate Business Continuity Training and Resources in Place.	2	HIGH	INEFFECTIVE	HIGH
10	Review that Business Continuity and Workplace Emergency Management Plans are in Place and Reviewed.	4	MEDIUM	PARTIALLY EFFECTIVE	HIGH

Risk Management – Risk Rating

East Waste’s Strategic Risk Register includes one risk with alignment to the business continuity function:

Table 2: Strategic Risk Data

#	Risk	Risk Category	Inherent Risk Rating	Current Risk Rating	Residual Risk Rating
SR7	<i>A significant unplanned/emergency /adverse event may prevent East Waste from delivering key services/functions (e.g. fire, natural disaster, pandemic)</i>		EXTREME	HIGH	HIGH

The issues relating to business continuity, the incident management processes, response protocols and impacts as recognised in the findings and recommendations, indicate that business continuity controls were in place, however, are no longer operating well. As SR7 is currently rated ‘HIGH’ at both current and residual risk level, this aligns with business continuity audit findings, supporting the need for a review of robust actions as outlined within this report.

This will in turn, further strengthen key operational skills throughout the organisation, and provide confidence in the workforce's ability to respond effectively and efficiently, returning to 'business as usual' as soon as possible.

Risk Management – Effectiveness Rating

East Waste's Risk Management Framework requires periodic review of risk management policies, systems and procedures to evaluate whether controls remain effective and suitable for supporting strategic and operational objectives.

For the business continuity function, the audit found that the practical controls, the policy, framework and processes had become overdue, outdated and ineffective. Emergency response knowledge and specialised training had not been updated and links with constituent councils would not be guaranteed to provide additional resilience or resources in the event of a business disruptive event. Reliance would be on a few individuals rather than a recognised and practised response.

On this basis, the business continuity control environment should be viewed as '**PARTIALLY EFFECTIVE**' with identified policy and processes requiring additional actions as outlined in the recommendations.

Table 3: Risk Management – Operating Effectiveness Ratings

FULLY EFFECTIVE	- Control activities deployed through established up-to-date policies that are regularly reviewed. - Control activities actively contribute to risk mitigation. - Technology controls are aligned to the achievement of objectives.
MOSTLY EFFECTIVE	- Control activities deployed through established policies. - Control activities generally contribute to risk mitigation.
PARTIALLY EFFECTIVE	- Control activities may be deployed through established policies which may not be reviewed and up-to-date. - Control activities may contribute to risk mitigation.
INEFFECTIVE	- Control activities deployment through established policies is suboptimal. - Control activities contributing to risk management are suboptimal.

Source: COSO Internal Control Framework 2013

Conclusion

Based on the work performed and evidence reviewed, this internal audit provides '**LIMITED to MODERATE**' assurance with regard to the Business Continuity processes in place at East Waste.

- The risk environment is assessed as 'high', in alignment with the current and residual risk ratings in the organisational strategic risk register.
- The overall effectiveness of the business continuity and emergency management control environment was assessed as 'partially effective', with targeted improvements required in updating policy documentation, raising awareness and prioritising training in order to effectively manage the safety of all during an emergency.

The audit;

- identified a need to prioritise improvements across the business continuity environment,
- found evidence of outdated and lapsed documentation and processes which will need to be addressed as a priority,
- proposes that training and organisational awareness are scheduled to instil the skills required for efficient business continuity responses and to incorporate these processes into daily operations,
- highlights the need to address timely and accurate communications between key stakeholders during the incident management stage and the after stages, with confirmation that services have been returned to 'business as usual'.

The implementation of the identified recommendations will reinvigorate the business continuity and incident management processes as these were in place previously and now need prioritisation to regain the level of responses expected by the community from a key service provider.

We acknowledge the assistance provided by officers during the audit, including senior management discussion, with strategic insights, plans for future training provisions and recognition of the need to reinvigorate these key skills and communication flows.

Summary of Key Findings and Recommendations

Key: R = Risk Rating, E = Effectiveness, P = Priority

R	E	P	Summary Findings	Recommendations	Management Response	Target Date
1.0 Policy / Framework / Plan / Business Impact Assessment – are in place and consistent across the organisation.						
MEDIUM	PARTIALLY EFFECTIVE	HIGH	Policy East Waste currently has no Business Continuity Policy in place. Framework & Plan There is a Business Continuity Framework and Plan which was introduced in 2015, however has not been updated in recent years. It was confirmed, via discussion with the General Manager and Manager Business Services (March 2026), that Business Continuity has been managed in more of a reactive manner, with the sole aim of returning to operational status as soon as possible. There was no evidence of a defined 'Business Continuity' process or structured response, no specific tools or templates have been created, and no Business Impact Assessment has been undertaken.	R1.1 – Draft a Business Continuity Policy in order to set the policy position for the organisation with regard to the management of Business Continuity events. R1.2 – Review the Business Continuity Framework (as a separate document) to ensure it is updated to the business needs in order to support the policy position. R1.3 – Review the Business Continuity Plan (as a separate document) to incorporate updated operational information and key templates to aid response and recovery and become a 'living document'.	R1.1: East Waste will draft a Business Continuity Policy that establishes the organisation's objectives, governance responsibilities, approval requirements and commitment to the effective management of business continuity events. R1.2: East Waste will review and update the Business Continuity Framework as a separate document. The Framework will define the governance structure, roles, escalation arrangements and relationship between business continuity, incident management and emergency management. R1.3: East Waste will review and update the Business Continuity Plan as a separate operational document. The Plan will include current operational information, activation and stand-down arrangements, role and contact details, response and recovery procedures, and supporting checklists and templates. A document owner and regular review process will be established so that the Plan is maintained as a living document.	31/10/26
2.0 Review the Response to Local Incidents, the Incident Management roles are identified and that staff have undertaken appropriate training.						
MEDIUM	PARTIALLY EFFECTIVE	HIGH	Local Incidents East Waste has recently dealt with a number of disruptive business events impacting on the waste management business locally. Identification of Incident Management Roles During locally based disruptive events, the General Manager and Executive Management Team take on the roles of incident management team, although this is not formally detailed. Appropriate Training Incident management and/or business continuity training has not been undertaken over the last 12–18 months.	R2.1 – Develop practical local incident response tools, including checklists, contact lists, posters and reporting templates. R2.2 – Formally identify Incident Management Team members and display current role details at appropriate locations. R2.3 – Obtain and review constituent council emergency contacts at least every six months.	R2.1: East Waste will develop and incorporate into the Business Continuity Plan a practical suite of local incident response tools, including activation and response checklists, emergency contact lists, visual prompts, situation reporting templates and incident record templates. R2.2: East Waste will formally nominate primary and alternate members of the Incident Management Team, document their roles and responsibilities, and display current IMT role and contact information at appropriate locations within the office, depot and other relevant work areas. R2.3: East Waste will obtain nominated emergency and business continuity contacts from each constituent council. The contact list will be reviewed at least every six months through a standing Emergency Planning Committee agenda item, with relevant updates reported through the WHS Committee.	31/10/26

R	E	P	Summary Findings	Recommendations	Management Response	Target Date
3.0 Response to More Widespread Incident, the Incident Management roles are identified and that staff have undertaken appropriate training.						
MEDIUM	PARTIALLY EFFECTIVE	MODERATE	<u>More Widespread Incidents</u> Business disruptive events impacting on a wider scale such as bushfires, flooding and pandemics amongst others, require specific training and established communication channels. In the event of a more widespread disruptive impact, greater coordination and communication will need to be enacted. <u>Identification of Incident Management Roles</u> During more widely based 'business disruptive events' the General Manager and Executive Management Team take on the roles of 'incident management team' – although this is not formally detailed. The events listed above were managed to a workable outcome, causing a distraction from daily work operations to	R3.1 - Develop relationships with constituent councils Emergency Response teams and/or relevant Zone Emergency Management Committees to ensure ease of contact in the event of an emergency/business disruptive event that cuts across boundaries/affects larger areas. R3.2 - Investigate ways to strengthen relationships across the customer service, communications and emergency response teams within each of the constituent councils and undertake regular contact/update sessions.	R3.1: East Waste will identify and establish contact with the emergency response functions of each constituent council and the relevant Zone Emergency Management Committee or other applicable emergency-management network. These contacts and escalation pathways will be documented in the Business Continuity Plan. R3.2: East Waste will establish regular liaison arrangements between its operational, customer service and communications staff and the equivalent functions within constituent councils. The liaison arrangements will include periodic contact-list validation, information-sharing and discussion of cross-boundary disruption and communication arrangements.	30/11/26
4.0 Review the level of Business Continuity communication with constituent Councils.						
MEDIUM	PARTIALLY EFFECTIVE	HIGH	<u>Business Continuity Communication Plan</u> Currently there is no specific Communications Plan, either outlined within the Business Continuity Plan or as a standalone document. During recent business disruptive events (truck fires, loss of key staff, internet outage, fuel shortages etc), organisational responses have been managed in an ad hoc manner, with instructions relayed via the management team at East Waste. For communications during a business disruptive event, it would be more appropriate to operate to a communications plan, with a selection of pre-approved scripts and trained individuals in key positions.	R4.1 – Draft a Business Continuity Communications Plan R4.2 – Draft pre-approved scripts for internal and external updates, for emails and websites and SMS updates to staff. R4.3 – Include the use of these scripts in training/toolbox exercises to ensure they are embedded within internal practices.	R4.1: East Waste will develop and approve a Business Continuity Communications Plan that defines communication responsibilities, approval and escalation pathways, key audiences, communication channels, nominated spokespersons and arrangements for communicating with constituent councils during and following a disruptive event. R4.2: East Waste will prepare adaptable, pre-approved communication templates for internal staff updates, constituent council notifications, customer emails, website notices, social media updates and staff SMS messages. The templates will include initial notification, ongoing service update and return-to-normal messages. R4.3: East Waste will incorporate the use of the Communications Plan and templates into relevant toolbox sessions, training and business continuity exercises. Exercise and event debriefs will be used to identify and implement required improvements to the scripts and communication process.	30/11/26
5.0 Review the level of Business Continuity communication with key third party contractors/ suppliers.						

MEDIUM	PARTIALLY EFFECTIVE	MODERATE	Key Third Party Contractors/Suppliers There are a number of key contractors supporting daily operations at East Waste due to it being a small/medium sized operational team. These third party contractors/suppliers include IT providers/telemetry system providers/ site security/waste vehicle recovery/ labour provision/training provision/diagnostic machine testing and calibration as well as others.	R5.1 – When reviewing (& then periodically updating) the Business Continuity Plan, ensure the list of third party contractors/ suppliers is current and includes key contact details and any other relevant information. R5.2 – Consider drafting service level agreements or clarify via an ‘updating statement’ to each major contractor/ supplier what might be needed should a business ‘disruptive event’ occur. (eg: IT DRP details/ telephony back up plans / provision of temporary vehicles /alternative site(s) to deliver waste loads).	R5.1: East Waste will identify its critical third-party contractors and suppliers and maintain a current register within, or referenced by, the Business Continuity Plan. The register will include primary and alternate contacts, services provided, critical dependencies, escalation arrangements and relevant continuity information. The register will be reviewed periodically as part of the Business Continuity Plan review process. R5.2: East Waste will assess the continuity requirements applicable to each critical contractor or supplier. Where continuity obligations are not adequately documented in an existing contract or service arrangement, East Waste will establish an appropriate written continuity statement, service-level requirement or contract provision addressing matters such as service restoration, communication during disruptions, temporary resources, alternative facilities and other necessary contingency arrangements.	30/11/26
R	E	P	Summary Findings	Recommendations	Management Response	Target Date
6.0 Assessment of Links to the IT Provision and Disaster Recovery Plan at East Waste.						
LOW	PARTIALLY EFFECTIVE	LOW	IT Disaster Recovery Plan When discussing IT disaster recovery, it was confirmed that at the moment there is no up-to-date IT Disaster Recovery Plan in place. Any IT related issues are reported to the external service provider and dealt with on an ad hoc basis, dictated by the urgency of the situation. Business Continuity vs Business Resilience In relation to the IT service provision and IT reinstatement following an outage, whilst onsite during March 2026 the offices were subject to an internet outage. This is recognised as not being an IT service outage, however, the situation was managed well by various staff members who continued by hot-spotting via the data provisions on their mobile phones. This manual workaround remained in place for the majority of the working day, a measure which was key as the payroll needed to be processed to the bank by close of business! Business Impact Assessment – links to IT Disaster Recovery Plan East Waste has not undertaken a Business Impact Assessment.	R6.1 – Undertake a Business Impact Assessment to capture all the IT systems currently in use at East Waste and assign them a priority rating. R6.2 – Liaise with the IT external provider to draft an accurate and updated IT Disaster Recovery Plan (IT DRP), addressing the priorities as ranked in the Business Impact Assessment. (see R6.1) R6.3 – Manager Business Services to schedule a desktop exercise to include IT failures and telephony system outages to raise Business Continuity awareness amongst admin based staff, with outcome of the desktop exercise to be used as a training resource.	R6.1: East Waste will complete a Business Impact Assessment covering the IT systems and technology-dependent business processes used across the organisation. The assessment will identify system owners, operational dependencies, maximum acceptable outages, recovery priorities and required recovery time and recovery point objectives, where applicable. R6.2: Using the approved Business Impact Assessment, East Waste will engage its IT service provider, New Era, to develop or update the IT Disaster Recovery Plan. The IT DRP will document recovery priorities, responsibilities, escalation and communication arrangements, backup and restoration requirements, key dependencies and testing arrangements. R6.3: The Manager Business Services will schedule and document a desktop exercise involving an IT failure and telephony outage. The exercise will test escalation, manual workarounds, communication and recovery arrangements. Outcomes and improvement actions will be recorded, allocated and used as a training resource and to update the Business Continuity Plan and IT DRP.	28/02/27
7.0 Business Continuity detailed in Organisational Risk Registers.						

MEDIUM	PARTIALLY EFFECTIVE	HIGH	East Waste Strategic Risk Register The Strategic Risk Register at East Waste was provided as an initial source document when undertaking the Assurance Mapping during 2025. This mapping then informed the Internal Audit workplan 2025 – 2027. There are currently 10 strategic risks listed, including one relating to Business Continuity: <i>SR7: A significant, unplanned/emergency/adverse event may prevent East Waste from delivering key services/functions (eg: fire, natural disaster, pandemic)</i> This risk was updated to the register in July 2023 and has a full list of causes including pandemic, fire onsite, lack of BCP and/or BCP training, drivers’ strike, no emergency management in place, bushfire in commuter zones, lack of staff who have BCP experience/training, non-defined staff responsibilities.	R7.1 – Review the controls listed against SR7 on the Strategic Risk Register to ensure all are current, addressing any that have lapsed as a priority. R7.2 – Review the Additional Controls cited to ensure all related actions have been completed or are completed as a priority. R7.3 - Ensure Business Continuity exercises and related documentation are updated to the controls listed once undertaken.	<table><tr><td>Inherent</td><td>Extreme</td></tr><tr><td>Current</td><td>High</td></tr><tr><td>Forecast</td><td>High</td></tr></table>	Inherent	Extreme	Current	High	Forecast	High	R7.1: East Waste will review each existing control recorded against Strategic Risk SR7 to confirm whether it is current, implemented, operating and supported by evidence. Controls that are outdated, lapsed or not operating as described will be corrected or escalated for priority action. R7.2: East Waste will review all additional controls and improvement actions recorded against SR7, confirm their status, assign responsibility and target dates to outstanding actions, and record completion evidence in the Strategic Risk Register or supporting action register. R7.3: Following each business continuity exercise or relevant disruptive event, East Waste will review SR7 and its supporting controls against the exercise or debrief outcomes. The Strategic Risk Register, Business Continuity documentation and associated action records will be updated where the exercise identifies a control gap or change in risk exposure.	28/02/27
Inherent	Extreme												
Current	High												
Forecast	High												

R	E	P	Summary Findings	Recommendations	Management Response	Target Date
8.0 Assessment of recent Business Continuity Response/Recovery Exercises and Lessons Learnt in the Debrief.						
HIGH	INEFFECTIVE	HIGH	<u>Recent Business Continuity Response/Recovery Exercises</u> During the period of this audit scope, the last 12-18 months, there have been no structured Business Continuity Response or Recovery exercises. The current Business Continuity Framework and Plan outlines an organisational commitment to annually test the plan and to maintain updates to staff contact lists, however this has lapsed. <u>Framework and Plan Review</u> East Waste have a Business Continuity Framework and Plan dated 2015 – pre-Covid and over ten years old. This framework and plan have been referenced during this audit and much of the text remains relevant, so the format is accepted as a good basis for review and update. <u>Lessons Learnt and Debrief Process</u> There have been learnings from recent business disruptions, however the Business Continuity Framework and Plan were not referenced, preferring to deal with each incident in real time with managerial resources and experience already in place. There was no evidence of a defined ‘Business Continuity’ process or structured response, no specific tools or templates have been created and no business impact assessment undertaken.	R8.1 – Raise awareness across the organisation for Business Continuity, the documentation, the key staff and the aim of returning to ‘business as usual’ as promptly as possible. R8.2 – Ensure debriefs are held to consolidate learnings, check on staff well-being, record outcomes and ensure a maturing of Business Continuity knowledge across the organisation. R8.3 – Create a series one-page A3 poster format displays to provide another means of raising awareness, clearly presenting Business Continuity information, eg: the responses requiring activation of the Business Continuity Plan, when and how these responses should be activated and what key actions should be undertaken including post event debriefs	R8.1: East Waste will deliver organisation-wide business continuity awareness activities following approval of the revised documentation. The activities will explain when the Business Continuity Plan is activated, key roles and contacts, staff responsibilities and the objective of maintaining critical services and returning safely to normal operations. R8.2: East Waste will establish a standard debrief process for business continuity exercises and actual disruptive events. The process will address operational performance, communications, staff wellbeing, lessons identified, required corrective actions, responsible officers and target dates. Debrief records and evidence of action completion will be retained. R8.3: East Waste will develop and display a series of one-page visual guides covering activation and escalation, key contacts and roles, immediate response actions, communication requirements, recovery and stand-down, and post-event debriefing. The guides will be referenced during induction, toolbox sessions and business continuity exercises and reviewed when the Plan is updated.	28/02/27
9.0 Corporate Business Continuity Training and Resources in Place.						
HIGH	INEFFECTIVE	HIGH	<u>Business Continuity Training</u> Through discussion with the General Manager, it was noted that there had been no recent Business Continuity training, no formal exercising and no review, although there was acknowledgment of the Business Continuity Framework and Plan 2015. Recent risk related work undertaken with the LGRS has resulted in an updated Training Needs Analysis (TNA) which outlines roles requiring Business Continuity and related emergency management training, as well as Emergency Planning Committee training. Once this is executed, the level of awareness will improve across the organisation.	R9.1 – Develop a series of templates and pre-approved scripts for internal and external updates, via email, websites and social media updates in order for East Waste to review and modify as needed for their organisation and operations.	R9.1: East Waste will develop a controlled suite of business continuity templates and adaptable, pre-approved scripts for staff, council, customer, website and social media communications. The templates will be incorporated into the Business Continuity Plan, assigned a document owner and reviewed following exercises, events and scheduled document reviews. R9.2: East Waste will include business continuity and relevant emergency-management training in the Training Needs Analysis and annual training program for identified roles. Training will include periodic awareness activities and practical exercises. Constituent council representatives will be invited to participate where the exercise or training provides a relevant opportunity to test shared communication and coordination arrangements.	28/02/27

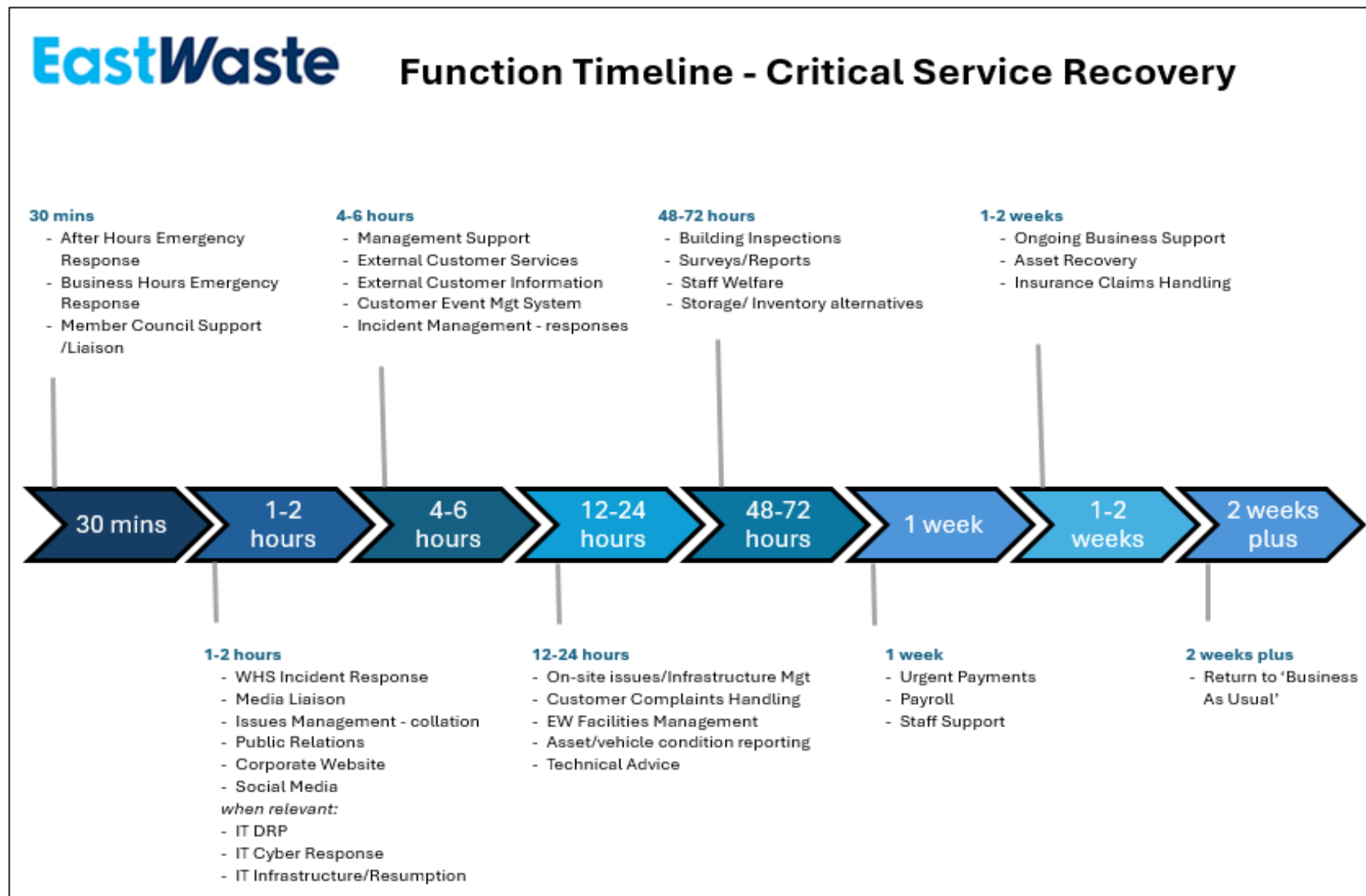
R	E	P	Summary Findings	Recommendations	Management Response	Target Date
9.0 Corporate Business Continuity Training and Resources in Place (cont'd).						
HIGH	INEFFECTIVE	HIGH	<u>Business Continuity Resources in Place</u> Business Continuity resources are minimal at present, and in need of review as they date back to 2015. It has been noted previously in this report that the Framework and the Plan should be split in order to maximise the usefulness of both and to ensure that the Plan section is kept updated in real time, with regular reviews of contact names and numbers and protocols as data can quickly become obsolete	R9.2 – Schedule regular Business Continuity training as per the renewed TNA and consider inviting members from the constituent member councils when/where appropriate as a networking opportunity.	R9.2: East Waste will include business continuity and relevant emergency-management training in the Training Needs Analysis and annual training program for identified roles. Training will include periodic awareness activities and practical exercises. Constituent council representatives will be invited to participate where the exercise or training provides a relevant opportunity to test shared communication and coordination arrangements.	
10.0 Review that Business Continuity and Workplace Emergency Management Plans are in Place and Reviewed.						
MEDIUM	PARTIALLY EFFECTIVE	HIGH	Emergency Management reports through to the Health and Safety Committee via the Emergency Planning Committee where relevant. The establishment of an Emergency Planning Committee is referenced in the Business Continuity Framework & Plan 2015; however, there are currently no available minutes from the Emergency Management Planning Committee for the last 12–18 month period. There is a standing EPC update on the Health & Safety (H&S) Committee agenda. This Committee should sit at least once annually, more practicably meetings are every six months. Note: A draft Terms of Reference has been provided to ensure that when this Committee is re-invigorated, all key elements are covered.	R10.1 – Formally review the Emergency Planning Committee (EPC) and ensure membership includes representation from each constituent council, as well as key specialists from within East Waste itself. R10.2 – Set two meeting dates per year (six monthly and 2 weeks prior to a H&S Committee date) to ensure issues can be presented and reported immediately through to the H&S Committee for discussion and/or actioning. R10.3 – Review the Terms of Reference for the EPC to clarify the remit of the EPC, its scope, and the need to present EPC Minutes to the following H&S Committee. R10.4 – Draft and approve an annual workplan to enable the required emergency management related actions to be undertaken in the time between meetings.	R10.1: East Waste will formally re-establish the Emergency Planning Committee and confirm its membership. Membership will include appropriate East Waste operational, WHS, communications and management representation, together with constituent council representation or nominated liaison arrangements as appropriate. R10.2: East Waste will establish two EPC meetings each year, scheduled approximately six months apart and, where practicable, at least two weeks before a WHS Committee meeting. EPC minutes, recommendations and matters requiring action will be reported to the next WHS Committee meeting. R10.3: East Waste will review and approve the EPC Terms of Reference to clearly define its purpose, scope, authority, membership, meeting frequency, quorum, recordkeeping requirements and reporting relationship with the WHS Committee. R10.4: The EPC will prepare and approve an annual workplan covering emergency-plan review, exercise scheduling, training and awareness, contact-list validation, identified improvement actions, reporting obligations and follow-up of exercise or incident learnings.	30/04/27

Detailed Findings and Recommendations

1.0	Policy / Framework / Plan / Business Impact Assessment – are in place and consistent across the organisation					
Findings	Summary Policy East Waste currently has no Business Continuity Policy in place. Framework & Plan There is a Business Continuity Framework and Plan which was introduced in 2015, however has not been updated in recent years. It was confirmed, via discussion with the General Manager and Manager Business Services (March 2026), that Business Continuity has been managed in more of a reactive manner, with the sole aim of returning to operational status as soon as possible. There was no evidence of a defined ‘Business Continuity’ process or structured response, no specific tools or templates have been created, and no Business Impact Assessment has been undertaken. Root Cause: Business Continuity documentation is outdated and no longer fully supports the training and processes required.			Detail Framework & Plan Response to Business Continuity events has been by the management team and key workers with extensive knowledge of the business. Provision needs to be put in place for responses to be supported by knowledge /awareness /trained individuals in recognised BC roles /bespoke documentation /pre-approved scripts and regular exercises. It was agreed that the Business Continuity Framework and Plan become two separate documents to enable the Framework to support the policy position and the Plan to become a ‘living document’, with additional templates to guide and support actions required during and following a business continuity event. Review via the Emergency Planning Committee and/or WHS Committee The Emergency Planning Committee does not have minutes relating to this subject over the last 12–18 months, does not have an annual workplan, and is not currently evidenced as reporting through the Work Health and Safety Committee. Current Business Continuity Management Current Business Continuity practices are those embedded largely as a result of operating through the COVID pandemic of 2020 and have been managed in a reactive manner since then. Over the last 6–8 months ‘business disruptive events’ experienced at East Waste have included; - truck fires (3 occasions), / internet outages, / loss of key staff, - fuel crisis (resulting from the Middle East conflict), Need to be able to keep and maintain the BC Plan as a ‘living document’ Reference to the Business Impact Assessment has been included Worksheet 6.0		
	Recommendation(s) R1.1 – Draft a Business Continuity Policy in order to set the policy position for the organisation with regard to the management of Business Continuity events. R1.2 – Review the Business Continuity Framework (as a separate document) to ensure it is updated to the business needs in order to support the policy position. R1.3 – Review the Business Continuity Plan (as a separate document) to incorporate updated operational information and key templates to aid response and recovery and					
Current Risk Rating	MEDIUM	LIKELIHOOD	Possible	CONSEQUENCE	Minor	
Control Effectiveness	PARTIALLY EFFECTIVE	Improvements have been identified but not yet applied			Priority Rating	HIGH
Management Response	R1.1: East Waste will draft a Business Continuity Policy that establishes the organisation’s objectives, governance responsibilities, approval requirements and commitment to the effective management of business continuity events.					
Completion Date	31/10/2026					

2.0 Review the response to Local Incidents, the Incident Management roles are identified and that staff have undertaken appropriate training						
Findings	Summary Local Incidents East Waste has recently dealt with a number of disruptive business events impacting on the waste management business locally. Identification of Incident Management Roles During any locally based ‘business disruptive events’, the General Manager and Executive Management Team take on the roles of ‘incident management team’ – although this is not formally detailed. The events listed above were managed to a workable outcome, causing a distraction from daily work operations to concentrate on a resolution and then resuming ‘business as usual’. Appropriate Training Incident management and/or business continuity training has not been undertaken over the last 12–18 months. Note: An example of an A3 info-sheet is shown as Diagram 4 – presenting ‘critical service recovery’ information in easily read/understood format. Root Cause: Local disruptive incidents have been managed through informal management judgement and staff experience rather than a formally documented incident management structure.			Detail Local Incidents Following on from the learnings of the pandemic back in 2020-2021, East Waste has also experienced a number of locally based ‘business disruptive’ events, such as; i. a complete internet outage impacting operational functions at the office – admin/telephones/payroll processing and other routine processes (March 2026) ii. a number of fires experienced in the back of the refuse vehicles, necessitating ejection into the street once cleared with the relevant Council iii. a loss of key staff/personnel, following the departure of the WHS & Risk Coordinator within the last few weeks and the backfilling undertaken over the last twelve months whilst a new General Manager was sought and recruited. iv. the recent fuel shortages/fuel price increases resulting from conflicts in the Middle East, causing financial impacts and uncertainties for service delivery. Identification of Incident Management Roles Incident Management roles are not explicitly detailed in position descriptions; however, the management team are assumed to act as the ‘Incident Management Team’ when required. Additional staff members however may not be formally aware of the extra roles they may need to perform; therefore, these should be added to all relevant position descriptions eg: workshop staff/First Aiders/Emergency Wardens and other key officers as relevant. Appropriate Training Local incident training needs to be organised in order to increase awareness and ensure appropriate reactions and efficient return to normal business service delivery.		
	Recommendation(s) R2.1 - Develop tools (checklists, contact lists, posters incident management and reporting templates - SITREPs etc) to prompt required actions in the event of local disruptive incidents. R2.2 - Formally identify staff members as part of the Incident Management Team, display IMT details at vantage points around the work site and offices to aid identification of individuals. R2.3 - Ensure constituent councils provide their contact information and that this is updated at least six monthly via a standing agenda item on the Emergency Planning					
Current Risk Rating	MEDIUM	LIKELIHOOD	Unlikely	CONSEQUENCE	Moderate	
Control Effectiveness	PARTIALLY EFFECTIVE	Improvements have been identified but not yet applied			Priority Rating	HIGH
Management Response	R2.1: East Waste will develop and incorporate into the Business Continuity Plan a practical suite of local incident response tools, including activation and response checklists, emergency contact lists, visual prompts, situation reporting templates and incident record templates.					
Completion Date	31/10/2026					

Diagram 4 – Poster Example - Function Timeline – Critical Service Recovery



3.0	Response to more widespread Incident, the Incident Management roles are identified and that staff have undertaken appropriate training				
Findings	Summary More Widespread Incidents Business disruptive events impacting on a wider scale such as bushfires, flooding and pandemics amongst others, require specific training and established communication channels. In the event of a more widespread disruptive impact, greater coordination and communication will need to be enacted. Identification of Incident Management Roles During more widely based 'business disruptive events' the General Manager and Executive Management Team take on the roles of 'incident management team' – although this is not formally detailed. The events listed above were managed to a workable outcome, causing a distraction from daily work operations to concentrate on a resolution and then resuming 'business as usual'. Root Cause: Arrangements for responding to more widespread business disruptive events have not been formally defined, tested or embedded across East Waste and its external emergency management networks.		Detail More Widespread Incidents The Business Continuity Plan will provide a stepped up response, more appropriate for liaising when the lead agency dealing with events that may well have a lead agency within SAPOL, SES or MFS Identification of Incident Management Roles Incident Management roles are not explicitly detailed in position descriptions, however the management team are assumed to act as the 'Incident Management Team' when required. Additional staff members however may not be formally aware of the extra roles they may need to perform, therefore these should be added to all relevant position descriptions eg: workshop staff/First Aiders/Emergency Wardens and other key officers as relevant. Appropriate Training – as above Incident management and/or business continuity training has not been undertaken over the last 12-18 months. More extensive training needs to be organised in order to increase awareness and ensure appropriate reactions when faced with disruptions to services from incidents such as flash flooding, impeding bushfire threats, cyber-attacks or whole business area power outages.		
Recommendation(s)	R3.1 - Develop relationships with constituent councils Emergency Response teams and/or relevant Zone Emergency Management Committees to ensure ease of contact in the event of an emergency/business disruptive event that cuts across boundaries/affects larger areas. R3.2 - Investigate ways to strengthen relationships across the customer service, communications and emergency response teams within each of the constituent councils and undertake regular contact/update sessions.				
Current Risk Rating	MEDIUM	LIKELIHOOD	Unlikely	CONSEQUENCE	Moderate
Control Effectiveness	PARTIALLY EFFECTIVE	Improvements have been identified but not yet applied			Priority Rating
Management Response	R3.1: East Waste will identify and establish contact with the emergency response functions of each constituent council and the relevant Zone Emergency Management Committee or other applicable emergency-management network. These contacts and escalation pathways will be documented in the Business Continuity Plan.				
Completion Date	30/11/2026				

4.0 Review the level of Business Continuity communication with constituent Councils						
Findings	Summary Business Continuity Communication Plan Currently there is no specific Communications Plan, either outlined within the Business Continuity Plan or as a standalone document. During recent business disruptive events (truck fires, loss of key staff, internet outage, fuel shortages etc), organisational responses have been managed in an ad hoc manner, with instructions relayed via the management team at East Waste. For communications during a business disruptive event, it would be more appropriate to operate to a communications plan, with a selection of pre-approved scripts and trained individuals in key positions. Root Cause: Business continuity communication arrangements with constituent councils have not been formally documented, allocated or tested. In the absence of a dedicated communications plan, updates during disruptive events have relied on ad hoc management direction rather than a structured communication process.			Detail Services to Constituent Councils There are 8 constituent councils serviced by East Waste: - Adelaide Hills - City of Burnside - Campbelltown City Council - City of Mitcham - City of Norwood, Payneham & St Peters - City of Prospect - Town of Walkerville - City of Unley Services provided: - collection of waste from residential areas to waste transfer stations, - management of depots & recycling centres - hard rubbish, - bin repair, - missed bin reporting, - education resourcing. Business Continuity Communication Plan An Incident Management Team would include a primary and alternate for the main positions to allow for resilience and ensure efficient and effective communications at all times. Nominated contact details should also be obtained for all constituent councils and included in the Communication Plan in order to ensure councils can relay messages onto all relevant taxpayers, so that they can be updated for any given circumstance(s).		
	Recommendation(s) R4.1 – Draft a Business Continuity Communications Plan R4.2 – Draft pre-approved scripts for internal and external updates, for emails and websites and SMS updates to staff. R4.3 – Include the use of these scripts in training/toolbox exercises to ensure they are embedded within internal practices					
Current Risk Rating	MEDIUM	LIKELIHOOD	Possible	CONSEQUENCE	Minor	
Control Effectiveness	PARTIALLY EFFECTIVE	Improvements have been identified but not yet applied.			Priority Rating	HIGH
Management Response	R4.1: East Waste will develop and approve a Business Continuity Communications Plan that defines communication responsibilities, approval and escalation pathways, key audiences, communication channels, nominated spokespersons and arrangements for communicating with constituent councils during and following a disruptive event.					
Completion Date	30/11/2026					

5.0	Review the level of Business Continuity communication with key third party contractors/suppliers					
Findings	Summary Key Third Party Contractors/Suppliers There are a number of key contractors supporting daily operations at East Waste due to it being a small/medium sized operational team. These third party contractors/suppliers include IT providers/ telemetry system providers/ site security/waste vehicle recovery/ labour provision/training provision/diagnostic machine testing and calibration as well as others. Root Cause: Key third party contractor and supplier dependencies have not been formally documented, prioritised or integrated into East Waste’s Business Continuity arrangements.			Detail Key Third Party Contractors/Suppliers Whilst a series of Service Level Agreements have recently been drafted for each of the constituent councils, Service Level Agreements should also be instigated between East Waste and identified key contractors/suppliers. This would ensure continuity of services and/or priorities for restoration of services, including identified data that needs to be maintained and/or critical services that need to be prioritised. For IT services, these level of recovery data needs to be detailed in the relevant IT Disaster Recovery Plan. When the Business Continuity Plan is reviewed/renewed, these contractors/suppliers should be listed, with contact details and summary information as to the agreed provisions. This will enable anyone managing a critical situation the level of detail and insight required. For major contractors who may be needed by East Waste in an emergency, it would be advisable to ensure East Waste’s requirements/contact details are also listed in their respective Business Continuity provisions.		
Recommendation(s)	R5.1 – When reviewing (& then periodically updating) the Business Continuity Plan, ensure the list of third party contractors/suppliers is current and includes key contact details and any other relevant information. R5.2 – Consider drafting service level agreements or clarify via an ‘updating statement’ to each major contractor/supplier what might be needed should a business ‘disruptive event’ occur. (eg: IT DRP details/ telephony back up plans / provision of temporary vehicles / alternative site(s) to deliver waste loads).					
Current Risk Rating	MEDIUM	LIKELIHOOD	Possible	CONSEQUENCE	Minor	
Control Effectiveness	PARTIALLY EFFECTIVE	Improvements have been identified but not yet applied.			Priority Rating	MODERATE
Management Response	R5.1: East Waste will identify its critical third-party contractors and suppliers and maintain a current register within, or referenced by, the Business Continuity Plan. The register will include primary and alternate contacts, services provided, critical dependencies, escalation arrangements and relevant continuity information. The register will be reviewed periodically as part of the Business Continuity Plan review process.					
Completion Date	30/11/2026					

6.0							Assessment of Links to the IT Provision and Disaster Recovery Plan at East Waste				
Findings	Summary IT Disaster Recovery Plan When discussing IT disaster recovery, it was confirmed that at the moment there is no up-to-date IT Disaster Recovery Plan in place. Any IT related issues are reported to the external service provider and dealt with on an ad hoc basis, dictated by the urgency of the situation. Business Continuity vs Business Resilience In relation to the IT service provision and IT reinstatement following an outage, whilst onsite during March 2026 the offices were subject to an internet outage. This is recognised as not being an IT service outage, however, the situation was managed well by various staff members who continued by hot-spotting via the data provisions on their mobile phones. This manual workaround remained in place for the majority of the working day, a measure which was key as the payroll needed to be processed to the bank by close of business! Business Impact Assessment – links to IT Disaster Recovery Plan East Waste has not undertaken a Business Impact Assessment. Note: A Business Impact Assessment template has been drafted for the management team at East Waste to work through when appropriate. Root Cause: IT disaster recovery arrangements have not been formally identified and/or detailed via a completed Business Impact Assessment. As a result, critical IT systems, recovery priorities, outage tolerances, dependencies and escalation are undocumented.				Detail Business Continuity vs Business Resilience It is acknowledged that the small team size and the ‘can do’ positivity witnessed across the organisation at East Waste will most likely resolve the majority of any ‘business disruptions’, however the intent of this audit is to review the provisions in place and to advise as to how the organisation can increase its resilience to such events. This resilience will remove the drama from certain business continuity events, allowing a smoother return to ‘business as usual’ and hopefully a continued, if not seamless (or as near as possible) service delivery experience for East Waste’s customers. Business Impact Assessment – links to IT Disaster Recovery Plan This is not unusual as such assessments tend to be undertaken when an organisation has an established level of maturity in its business continuity management. For East Waste, this could be considered as a next phase, once the BC policy/plan/communications have been addressed. A Business Impact Assessment works through all the IT needs of the business and addresses standard recovery information such as: - Maximum Acceptable Outage (MAO), - Recovery Time Objectives (RTO)/ Recovery Point Objectives (RPO) - IT system recovery priorities and dependencies - Communication and escalation requirements This level of information will be necessary in due course when reviewing the IT Disaster Recovery Plan with the IT contract provider. This will then enable East Waste to ensure that the organisation; (i) is aware of what it needs and (ii) ensures that the details are accurately conveyed to the IT contract provider. It is important details are updated to revised IT DRP documentation/incorporated into future simulations.						
	Recommendation(s) R6.1 – Undertake a Business Impact Assessment to capture all the IT systems currently in use at East Waste and assign them a priority rating. R6.2 – Liaise with the IT external provider to draft an accurate and updated IT Disaster Recovery Plan (IT DRP), addressing the priorities as ranked in the Business Impact Assessment. (see R6.1) R6.3 – Manager Business Services to schedule a desktop exercise to include IT failures and telephony system outages to raise Business Continuity awareness amongst admin based staff, with outcome of the desktop exercise to be used as a training resource.										
	Current Risk Rating	LOW	LIKELIHOOD	Unlikely	CONSEQUENCE	Minor					
	Control Effectiveness	PARTIALLY EFFECTIVE	Improvements have been identified but not yet applied.				Priority Rating	LOW			
Management Response	R6.1: East Waste will complete a Business Impact Assessment covering the IT systems and technology-dependent business processes used across the organisation. The assessment will identify system owners, operational dependencies, maximum acceptable outages, recovery priorities and required recovery time and recovery point objectives,										
Completion Date	28/07/2027										

7.0		Business Continuity detailed in Organisational Risk Registers.										
Findings	Summary East Waste Strategic Risk Register The Strategic Risk Register at East Waste was provided as an initial source document when undertaking the Assurance Mapping during 2025. This mapping then informed the Internal Audit workplan 2025 – 2027. There are currently 10 strategic risks listed, including one relating to Business Continuity: SR7: A significant, unplanned/emergency/adverse event may prevent East Waste from delivering key services/functions (eg: fire, natural disaster, pandemic) This risk was updated to the register in July 2023 and has a full list of causes including pandemic, fire onsite, lack of BCP and/or BCP training, drivers’ strike, no emergency management in place, bushfire in commuter zones, lack of staff who have BCP experience/training, non-defined staff responsibilities. Several of the above causes relate to the provision of plans and training which are addressed on Worksheet 9.0 The current risk rating for SR7 remains assessed as High, which reflects the reliance on informal processes, limited documentation and the lapsed training and exercises. <table><tr><td>Inherent</td><td>Extreme</td></tr><tr><td>Current</td><td>High</td></tr><tr><td>Forecast</td><td>High</td></tr></table> Root Cause: The Business Continuity risk is recognised in East Waste’s Strategic Risk Register, however the related controls have not been reviewed, tested or updated.			Inherent	Extreme	Current	High	Forecast	High	Detail East Waste Strategic Risk Register The controls listed as in place are: 1. Current BCP in place and tested annually / 2. Current workplace EM plan in place tested 3. Current WEEPs in place / 4. EBA with medication framework contained within (untested at this stage) 5. Battery isolators in trucks, trucks emptied each night / 6. Security patrols in place (for early pick up of issues) 7. Staff training requirement captured in TNA and training delivered in line with training plan 8. Staff PDs include responsibilities appropriate to role – reviewed and kept current 9. Arrangements in place in EW and with member councils for changes in activity due to natural disasters Whilst undertaking this audit, the listed controls have been reviewed; 1.BCP has been tested in essence via a catalogue of business events rather than formally tested to the BCP documentation via a training provision. / 2. Workplan emergency management details have not been reviewed due to the Risk & WHS Coordinator resigning whilst the audit was being undertaken. Due to workload pressures, the relevant workplace EM plan and/or testing program have not been cited and are therefore omitted from our testing and findings. / 3. Same as above/ 4. Same as above / 5. Same as above – although it was noted that several truck fires have been reported over recent months. These have been dealt with in liaison with the respective local council areas, the causative factors have not been clarified, however it is assumed that issues have been addressed and educational update sent to residents. / 6. Security patrols have not been evidenced; however they have been part of the Business Continuity discussions and are a key detective control during the evening/night hours. / 7. Same as above – staff BC and/or EM training was not cited on the TNA and training has not been evidenced in the 12-18 month period of this audit scope. / 8. Same as above - staff PDs have not been cited or reviewed./ 9.. No formal evidence of arrangements with member councils, however it is accepted that this would be facilitated on an ad hoc basis. - Discussion with management noted that Service Level Agreements (SLAs) have been drafted and issued to the 8 constituent councils. Final approvals are awaited.		
	Inherent	Extreme										
Current	High											
Forecast	High											
Recommendation(s)	R7.1 – Review the controls listed against SR7 on the Strategic Risk Register to ensure all are current, addressing any that have lapsed as a priority. R7.2 – Review the Additional Controls cited to ensure all related actions have been completed or are completed as a priority. R7.3 - Ensure Business Continuity exercises and related documentation are updated to the controls listed once undertaken.											
Current Risk Rating	MEDIUM	LIKELIHOOD	Possible	CONSEQUENCE	Minor							

Control Effectiveness	PARTIALLY EFFECTIVE	Improvements have been identified but not yet applied.	Priority Rating	HIGH
Management Response	R7.1: East Waste will review each existing control recorded against Strategic Risk SR7 to confirm whether it is current, implemented, operating and supported by evidence. Controls that are outdated, lapsed or not operating as described will be corrected or escalated for priority action.			
Completion Date	28/07/2027			

8.0 Assessment of recent Business Continuity Response/Recovery Exercises and Lessons Learnt in the Debrief						
Findings	Summary Recent Business Continuity Response/Recovery Exercises During the period of this audit scope, the last 12–18 months, there have been no structured Business Continuity Response or Recovery exercises. The current Business Continuity Framework and Plan outlines an organisational commitment to annually test the plan and maintain updates to staff contact lists; however, this has lapsed. Framework and Plan Review East Waste has a Business Continuity Framework and Plan dated 2015, which pre-dates COVID-19 and is now over ten years old. This framework and plan have been referenced during this audit and much of the text remains relevant, so the format is accepted as a good basis for review and update. Lessons Learnt and Debrief Process There have been learnings from recent business disruptions, however the Business Continuity Framework and Plan were not referenced, preferring to deal with each incident in real time with managerial resources and experience already in place. There was no evidence of a defined ‘Business Continuity’ process or structured response, no specific tools or templates have been created and no business impact assessment undertaken. Business Continuity responses have been managed by the management team and workers with extensive knowledge of the business. Root Cause: Business Continuity testing, exercising and debrief processes have not been maintained as part of East Waste’s regular governance, business continuity and training cycle.			Detail Recent Business Continuity Response/Recovery Exercises However, over recent months, there has been a turnover of key management and specialist staff which would have contributed to these training exercises being deferred. It was confirmed, via discussion with the General Manager and Manager Business Services (March 2026), that Business Continuity has been managed in a more reactive manner, with a focus of returning to operational status as soon as possible. Recent Business Continuity Response/Recovery Exercises While formal exercises have not been undertaken, East Waste has experienced several real-life business continuity events over recent months (already documented in this report). Each has been managed in a reactive and positive manner, although without testing Business Continuity reference documentation or related tools. Lessons Learnt in the Debrief Going forward, provision needs to be put in place for responses to be supported by knowledge, awareness, trained individuals in recognised Business Continuity roles, bespoke documentation, pre-approved scripts and regular exercises. It was agreed that the Business Continuity Framework and Plan become two separate documents to enable the Framework to support the policy position and the Plan to become a ‘living document’, with additional templates to guide and support actions required during and following a business continuity event. Each exercise or real-life event should be followed up with a debrief in order to capture all relevant information and share that knowledge to ensure a maturing of response processes and so make for smoother recoveries back to ‘business as usual’. East Waste also needs to recognise the need to have formal communication channels and protocols as many disruptive events require wider communications and regular media and website updates.		
	Recommendation(s) R8.1 - Raise awareness across the organisation for Business Continuity, the documentation, the key staff and the aim of returning to ‘business as usual’ as promptly as possible. R8.2 - Ensure debriefs are held to consolidate learnings, check on staff well-being, record outcomes and ensure a maturing of Business Continuity knowledge across the organisation. R8.3 - Create a series of one-page A3 poster displays to raise awareness and clearly present Business Continuity information, including the responses requiring activation of the Business Continuity Plan, when and how these responses should be activated, and what key actions should be undertaken, including post-event debriefs.					
Current Risk Rating	HIGH	LIKELIHOOD	Possible	CONSEQUENCE	Moderate	
Control Effectiveness	INEFFECTIVE	Control is rarely applied or has not been tested			Priority Rating	HIGH

Management Response	R8.1: East Waste will deliver organisation-wide business continuity awareness activities following approval of the revised documentation. The activities will explain when the Business Continuity Plan is activated, key roles and contacts, staff responsibilities and the objective of maintaining critical services and returning safely to normal operations.
Completion Date	28/07/2027

9.0 Corporate Business Continuity Training and Resources in Place						
Findings	Summary Business Continuity Training Through discussion with the General Manager, it was noted that there had been no recent Business Continuity training, no formal exercising and no review, although there was acknowledgment of the Business Continuity Framework and Plan 2015. Recent risk related work undertaken with the LGRS has resulted in an updated Training Needs Analysis (TNA) which outlines roles requiring Business Continuity and related emergency management raining, as well as Emergency Planning Committee training. Once this is executed, the level of awareness will improve across the organisation Business Continuity Resources in Place Business Continuity resources are minimal at present, and in need of review as they date back to 2015. It has been noted previously in this report that the Framework and the Plan should be split in order to maximise the usefulness of both and to ensure that the Plan section is kept updated in real time, with regular reviews of contact names and numbers and protocols as data can quickly become obsolete. Root Cause: Business Continuity training and supporting resources have not been maintained, refreshed or embedded as part of East Waste's regular staff capability program.			Detail Business Continuity Training Business Continuity often requires the implementation of regular skills within an exaggerated context. This response and recovery information needs to become second nature in order to demystify the actions required and resume normal operations as smoothly as possible. Training will ensure that staff are aware of this and for key staff in identified positions, they can then use the available resources and recognised networks to response appropriately. Business Continuity is a recognised area for review and will be addressed as a priority, and was already earmarked for attention, hence it's inclusion in the current Internal Audit program. Business Continuity Resources in Place Through discussion it was noted that a series of templates would be useful to guide staff through the key areas that will need addressing during a business continuity event, either at the local level or the wider location level. It is recognised that when an emergency response or business continuity event is occurring, an action checklist provides structure and ensures all points are considered and/or covered, often de-escalating the situation. A series of templates and pre-approved scripts will be drafted for East Waste to work through and modify as needed for their organisation and operations.		
	Recommendation(s) R9.1 – Develop a series of templates and pre-approved scripts for internal and external updates, via email, websites and social media updates in order for East Waste to review and modify as needed for their organisation and operations. R9.2 – Scheduled regular Business Continuity training as per the renewed TNA and consider inviting members from the constituent member councils when/where appropriate as a networking opportunity.					
Current Risk Rating	HIGH	LIKELIHOOD	Possible	CONSEQUENCE	Moderate	
Control Effectiveness	INEFFECTIVE	Control is rarely applied or has not been tested.			Priority Rating	HIGH
Management Response	R9.1: East Waste will develop a controlled suite of business continuity templates and adaptable, pre-approved scripts for staff, council, customer, website and social media communications. The templates will be incorporated into the Business Continuity Plan, assigned a document owner and reviewed following exercises, events and scheduled					
Completion Date	28/07/2027					

Diagram 5 – Extract from new East Waste TNA 2025/26 – focus on Business Continuity/Emergency Mgt & Emergency Planning Committee

EAST WASTE 2025/2026 TNA Extract		Bus.Cont. Training (Overview)	Bus.Cont. Training (Role Specific)	Bus.Cont. Training (Induction)	WHS Em.Mgt Procedure (Induction)	WHS Em.Mgt Procedure	ECO training	EPC training	Emergency Eq (inc.Comms.)	Emergency Drills
Emergency Control Organisation	Chief / Dep.Chief Warden					x	x			
	Communications Officer					x	x			
	First Aid Officer					x	x			
	Warden					x	x			
EPC	Nominated officer					x	x	x	x	
Senior Management Team	General Manager	x		x	x					x
	Mgr Business Svs	x		x	x					x
	Mgr HR & Fin Svs	x		x	x					x
	Mgr Operational Svs	x		x	x					x
Business Continuity	Emergency Response Mgr		x							
	Incident Manager		x							
	Recovery Coordinator/ Bus.Cont.Custodian		x							
Need to identify who's undertaking the following roles - and who's going to be the secondary in the event of the primary being off sick/on leave/unavailable etc: - Emergency Response Mgr - Incident Manager - Recovery Coordinator/ Bus.Cont.Custodian										

10.0							Review that Business Continuity and Workplace Emergency Management Plans Are In Place and Reviewed						
Findings	Summary Emergency Management reports through to the Health and Safety Committee via the Emergency Planning Committee where relevant. The establishment of an Emergency Planning Committee is referenced in the Business Continuity framework & Plan 2015, however there are currently no available minutes from the Emergency Management Planning Committee (for the last 12- 18 month period). There is a standing EPC update on the Health & Safety (H&S) Committee agenda. This Committee should sit at least once annually, more practicably meetings are every six months. Note: A draft Terms of Reference has been provided to ensure that when this Committee is re-invigorated, all key elements are covered. Root Cause: Emergency Planning Committee governance arrangements have not been maintained and updates have not been made to the H&S Committee.				Detail Minutes from the H&S Committee were reviewed for the current period back to January 2025, six meetings: - 10 Feb 2026 - 24 Jun 2025 - 18 Nov 2025 - 13 Mar 2025 - 24 Jul 2025 - 16 Jan 2025 EPC updates were only noted against the January 2025 minutes and in relation to a truck fire and the need for fire suppressant equipment and communication processes with CFS/MFS. There is no further information available regarding the EPC, its membership and/or its annual workplan. This is understood to be a consequence of the key staff member with oversight of this committee, the Risk & WHS Coordinator, having recently resigned. Under Australian Standard 3745 – Planning for Emergencies in Facilities , there is a code of practice which is widely recognised as ‘best practice’, requiring the establishment of an Emergency Planning Committee (EPC), for the purpose of regular reviews, testing exercising and reporting.								
Recommendation(s)	R10.1 – Formally review the Emergency Planning Committee (EPC) and ensure membership includes representation from each constituent council, as well as key specialists from within East Waste itself. R10.2 – Set two meeting dates per year (six monthly and 2 weeks prior to a H&S Committee date) to ensure issues can be presented and reported immediately through to the H&S Committee for discussion and/or actioning. R10.3 – Review the Terms of Reference for the EPC to clarify the remit of the EPC, it’s scope, and the need to present EPC Minutes to the following H&S Committee. R10.4 – Draft and approve an annual workplan to enable the required emergency management related actions to be undertaken in the time between meetings												
Current Risk Rating	MEDIUM	LIKELIHOOD	Unlikely	CONSEQUENCE	Moderate								
Control Effectiveness	PARTIALLY EFFECTIVE	Improvements have been identified but not yet applied				Priority Rating	HIGH						
Management Response	R10.1: East Waste will formally re-establish the Emergency Planning Committee and confirm its membership. Membership will include appropriate East Waste operational, WHS, communications and management representation, together with constituent council representation or nominated liaison arrangements as appropriate. R10.2: East Waste will establish two EPC meetings each year, scheduled approximately six months apart and, where practicable, at least two weeks before a WHS Committee												
Completion Date	30/04/2026												

Appendix A – Audit Scope

 						
INTERNAL AUDIT PLAN 2025 - 2027 With assurance, comes agility, flexibility, shape shifting, an ability to seize opportunities and add strategic value.						
2025/26	Schedule	Reference	Risk	Report to ARC	Rating/Source	Detail
Yr 1/Q2	Jan/Feb	Business Continuity	SR7	Apr-26	55%	Pandemic + 5 years - level of readiness, lessons learnt & implemented
Type		Assurance/Resources				
Strategic Risk		SR7 - A significant unplanned/emergency/adverse event may prevent East Waste from delivering key services/functions (e.g. fire, natural disaster, pandemic)				
Objective		To assess the ability of the organisation to detect, assess, activate and stand down from a business continuity event				
Background		- Identified via the Assurance Mapping process and in reference to the strategic/high operational risk registers of the organisation. - Further discussion at the A&RC meeting in June 2025 resulted in approval for inclusion in the 2025/26 - Year 1 Work Plan. - Internal Audit scope presented to the East Waste Audit & Risk Committee in September 2025 in order to finalise prior to commencement on site in January 2026.				
Scope		- To undertake a review of the: - Business continuity policy/procedure/plan and business impact assessment are in place and consistent across the organisation - response to a local incident, that the Incident Management Team roles are identified and that staff have undertaken the appropriate training, - response to a more widespread incident, that the Crisis Management Team roles are identified and that staff have undertaken the appropriate training - level of current business continuity communication with constituent Councils - level of current business continuity communication with key third party contractors/suppliers - To assess the adequacy and appropriateness of: - links to ICT and Disaster Recovery planning - business continuity detail in the organisational risk registers to ensure it's up-to-date and correlates to business impact assessment - any recent business continuity response/recovery exercise and any 'lessons learnt' in the debrief - the corporate business continuity training and level of resources in place - workplace emergency management plans and check that they are practised - any business impact assessment undertaken, including any previous and relevant BCP related action points - Additional items as may become apparent during testing				

Appendix B – Risk Management

Strategic Risk, Matrix and Risk Tables

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

Risk Acceptance Table

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

Consequence Table

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

Appendix C – East Waste Strategic Risk Register – Extract SR7

EAST WASTE Strategic Risk Register																	
							Inherent Risk			Controls		Current/ Residual Risk		Forecast Risk		Additional controls	
Date of Risk ID	Risk ID	Strategic Plan Reference	Risk Category	Risk Description	Consequence Type(s)	Causes	C	L	Inherent Risk Rating	Description	C	L	Current Risk Rating	C	L	Forecast Risk Rating	Further treatment required (if current/ residual risk rating is not acceptable)
▼	▼	▼	▼	▼	▼	▼	▼	▼	▼	▼	▼	▼	▼	▼	▼	▼	▼
13-Jul-23	SR7	All Objectives (specifically objective 5)	Service Delivery	A significant unplanned/emergency/adverse event may prevent East Waste from delivering key services/functions (e.g. fire, natural disaster, pandemic)	Financial/ Infrastructure Service Delivery Environmental/ Cultural/ Site Disturbance Reputation Legal/ Regulatory/ Policy	1. Pandemic; 2. Fire - losing assets (trucks/ building etc); 3. No BCP in place; 4. Lack of BCP testing and training; 5. Driver strike; 6. No workplace emergency management plan in place; 7. Bushfire (which affects people's ability to come to work); 8. Lack of staff who have experienced significant BCP/ emergency events; 9. Staff responsibilities in the case of an incident are not defined; 10. Staff are not trained appropriately in the case of an incident;	Major	Very likely	Extreme	1. Current BCP in place, tested annually 2. Current workplace EM Plan tested 3. Current WEEPs in place 4. EBA with mediation framework contained within (untested at this stage) 5. Battery isolators on the trucks, trucks are empty each night 6. Security patrols in place on a daily basis (for early pick up of issues) 7. Staff training requirement captured in TNA and training delivered in line with the training plan 8. Staff PD's include responsibilities appropriate to their role - reviewed and kept current 9. Arrangements in place in EW and with member councils for changes in activity due to natural disasters.	Moderate Possible		High	Moderate Possible		High	1. Investigating opportunities for the minimising the risk of fire spreading between truck and other assets 2. Development of SLA's with member Councils to incorporate Natural Disasters

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9.11 Review of the Complaint Handling Policy

Report Author:	Principal Consultant – Clearly Strategic
Responsible Officer:	Acting Manager Business Services
Attachments	A: Revised Complaint Handling Policy B: Existing Complaint Handling Policy

Purpose and Context

The East Waste Complaint Handling Policy has undergone a scheduled review and is presented to the East Waste Board (the Board) for consideration and adoption.

Resolution of the Audit & Risk Management Committee

Moved Ms L Green that the Audit & Risk Management Committee having considered the revised draft Complaint Handling Policy, Item 5.3, Attachment A, Audit & Risk Management Committee Meeting 13 August 2026:

- 1. requests that Administration consider the feedback on the revised draft Complaint Handling Policy for consideration prior to presentation to the East Waste Board.**
- 2. recommends that the East Waste Board adopt the revised draft Complaint Handling Policy.**

Seconded: Ms N Caon

Carried

Recommendation

That the East Waste Board:

- 1. adopts the revised Complaint Handling Policy (Attachment A. Item 9.11, East Waste Board Meeting, 24 September 2026).**
- 2. authorises Administration to make changes of a minor technical or formatting nature to the 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 B**.

Discussion

Policy Research

Neither the *Local Government Act 1999* (Act) nor the East Waste Charter (endorsed in June 2022) stipulates 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 request for the provision of a service by the council or the improvement of a service by the council.

- 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.

Relevant East Waste staff were also consulted to ensure the revised Policy aligns with existing processes, remains operationally practicable, and supports effective complaint management. This consultation identified the need for clearer roles and responsibilities, together with defined escalation pathways based on the seriousness of the complaint. The Policy has been updated accordingly.

The revised Policy therefore seeks to align East Waste's complaint handling approach with contemporary good-practice guidance while remaining practical for East Waste's operating environment.

Proposed Policy Revisions

In reviewing the current Policy, care was taken to ensure the revised Policy focuses on the customer's experience with East Waste, whether they are 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 is presented at **Attachment A**.

An overview of the proposed changes includes:

- 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 an updated definition of a Complaint, Complaints Register, and the inclusion of the definition of a Significant Complaint, Major Complaint, and a Senior Officer.
- Amendment to Section 4.4 to clarify the process for formal lodgment of complaints, should they not be able to be resolved at the first point of contact.
- Reference to East Waste's newly establish Service Level Agreements are included in Section 4.2 (Guiding Principles), Section 7.2.3 (Initial Assessment) and Section 7.4.1 (Resolution) to clarify that Complaints are managed in accordance with established Service Levels and agreed Council specific guidance.
- The introduction of Section 5 which sets out roles and responsibilities.
- The process for making and submitting a complaint has been updated (Section 6).
- The complaint handling process (Section 7) has undergone significant review to improve East Waste's handling of complaints, with clearer defined roles and responsibilities and escalation channels, including an approach for Significant and Major Complaints.
- Section 8 has been updated to reflect the process for escalation in line with responsibilities of staff.
- Section 9 has been amended to reflect advice from Ombudsman SA regarding clear guidelines for how unreasonable conduct by complainants will be addressed by agencies.
- Other minor grammatical and wording changes have been made to improve the accuracy of the document, including updating position titles and working groups in line with East Waste's organisation chart.

The Policy includes procedural information to inform customers how complaints will be managed without requiring them to access a separate procedural document.

The Policy was reviewed by the Audit & Risk Management Committee at the September 2026 meeting, with all feedback considered by Administration and incorporated into the draft document as presented for consideration of the Board.

Conclusion

As a service-based organisation, East Waste has received, and will continue to receive, complaints about issues of concern. The Policy is designed to support Administration in handling complaints while improving the customer experience, ensuring good governance and recognising that complaints and 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 requests for a formal complaint to be recorded and expects a response or remedy.
- 3.3. **Complaints Register** means East Waste's complaints management ticketing system software where complaints are recorded and managed.
- 3.4. **Complainant** means the person or organisation making the complaint.

- 3.5. **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.
- 3.6. **Employee** means any person acting on behalf of East Waste (this includes employees, Board Directors and committee members, contractors, and consultants).
- 3.7. **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.
- 3.8. **Major Complaint** means a complaint about a serious matter that, due to its nature, severity, or potential impact, raises issues that are complex, high-risk, systemic, or likely to attract significant public or regulatory attention that may adversely affect the organisation or its Constituent Councils, and requires notification to the East Waste Board.
- 3.9. **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.
- 3.10. **Senior Officer** is an employee of East Waste within the Executive Leadership Team, being a Manager or the General Manager.
- 3.11. **Significant Complaint** means a complaint that cannot be resolved at the initial or lower level of staff responsibility and requires escalation to a Senior Officer. A complaint will also be considered significant where one or more of the following apply:
- It involves actual or potential serious harm (e.g. safety, financial, legal, or reputational risk).
 - It affects, or has the potential to affect, multiple people or a broader group of stakeholders.
 - It involves, or has the potential to involve, a breach of legislation, regulatory requirements, or organisational policy.

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. Complainants will be treated with respect and understanding, and East Waste welcomes input as an opportunity to improve our services.
- 4.2. **Service Levels:** East Waste will manage complaints in accordance with established Constituent Council Service Level Agreements and agreed Constituent Council guidance. Complaints will be appropriately prioritised and managed having regard to their nature, complexity and level of risk.
- 4.3. **Transparency:** East Waste 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.

- 4.4. **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, complaints will be formally lodged and will be escalated 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. East Waste 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. Complaint trends and outcomes will be analysed 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 at the first point of contact, it will be recorded as a complaint and escalated to the appropriate staff.
- 5.3 **Managers, Business Partners, Coordinators, Team Leaders and Leads** are responsible for handling complaints escalated to them. If a complaint cannot be resolved within two (2) business days and the customer requests to escalate the complaint, they should inform

customers about this Policy and direct them to the correct contact points. 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 will ensure all staff follow complaint procedures and that outcomes are implemented

- 5.4 **General Manager** is responsible for investigating Major Complaints and 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 of an East Waste Decision (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. In those instances, East Waste will provide a response clarifying the process to lodge a formal complaint, as well as provide a link to East Waste's Complaint Handling Policy.

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).
- Any identifying details of the East Waste staff involved, if known (e.g. name, description, or truck number)
- The outcome or remedy sought by the Complainant.
- When a complaint is raised verbally, East Waste staff will 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 Upon receiving a complaint and where a response to the customer is requested and appropriate contact details have been provided, East Waste will contact the Complainant as soon as possible and within two (2) business days, either via phone or email. The acknowledgment will include:
- the name and contact details of the person handling the complaint.
 - The outcome or proposed resolution for the complaint.
 - if the complaint cannot be resolved within two (2) business days, an expected timeframe for a response.
 - For significant complaints, an outline of the process including a link to, or copy of, this policy.
- 7.1.2 If the complaint was made by phone or in person, the Complainant will be advised that their concerns have been recorded and will be actioned.

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 employee will attempt to resolve or de-escalate the matter at first contact where appropriate (for example, by providing a simple explanation or making a minor correction). If the matter is resolved, the employee will confirm whether the customer still wishes to have a formal complaint recorded. If a complaint is to be recorded, it will be entered into East Waste's complaint register and assigned to the appropriate staff to investigate.
- 7.2.3 Where a complaint relates to the delivery of a service governed by an applicable service level agreement, the complaint will be assessed and managed having regard to the relevant service standards and timeframes.
- 7.2.4 Significant Complaints will be assigned to a Senior Officer to be formally investigated.
- 7.2.5 Major Complaints will be assigned to the General Manager to be formally investigated. The General Manager will inform the East Waste Board of Major Complaints as soon as practicable.

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, vehicle footage, 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 within two (2) business days from 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 were delivered in accordance with applicable service standards and established Service Level Agreements or specific Constituent Council guidance.
- 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.

7.5 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 (e.g. to confirm a service has been corrected) if requested by the Complainant.

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

7.5.4 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 a complaint, East Waste will escalate the complaint to the appropriate staff member or department. This will 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 an alternate department level, or by a more senior staff member. A senior staff member includes Managers, Business Partners, Coordinators, Team Leaders, Leads and/or Supervisors. Where the complaint is deemed to be Significant or Major, it is escalated to the relevant Senior Officer to investigate.

- 8.1.2. The Complainant should be informed about this escalation and contact details should be provided.

8.2. Internal Review of an East Waste Decision

- 8.2.1 Where a complaint is significant and and/or has been escalated to a Senior Officer 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 Review 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.
- 8.3.2 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.

9.5 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 Chief Executive Officer of the applicable Constituent Council, if relevant.

10. Alternate Remedies

10.1 If the complaint would be more appropriately dealt with by another process 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
Service Level Agreements with East Waste Constituent Councils (2026)
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

Date

Signed
Chair of East Waste Board

Date

15. Document History

Version No:	Issue Date:	Description of Change:
1.0	June 2023	New Document
2.0	August 2026	Policy aligned to standard practice at East Waste and the recommendations specified in the <i>SA Ombudsman's Complaint Management Framework (2016)</i> including a defined process for dealing with unreasonable Complainants.

COMPLAINT HANDLING POLICY



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	• <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	• 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



 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.

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.

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*

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.

9.12 Proposed Accountability Policy

Report Author:	Principal Consultant – Clearly Strategic
Responsible Officer:	General Manager
Attachments:	A: Proposed Accountability Policy

Purpose and Context

Having considered a request for compensation from the City of Norwood, Payneham & St Peters at the Ordinary Meeting of 30 April 2026 the East Waste Board resolved as follows:

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

A proposed Constituent Council Compensation Policy (Policy) was subsequently drafted by Administration and presented to the Audit & Risk Management Committee Meeting of 10 June 2026, the Committee requested that the proposed Policy be reworked and represented to the Committee. Subsequently, the proposed Accountability Policy (**Attachment A**) was presented to the Audit & Risk Management Committee for consideration and comment at their Special Meeting of 13 August 2026 and was endorsed by the Committee with a minor amendment.

The proposed Accountability Policy is now presented to the East Waste Board for consideration and adoption.

Resolution of the Audit & Risk Management Committee

Moved Ms N Caon that the Audit & Risk Management Committee having considered the proposed Accountability Policy, Item 5.4, Attachment A, Special Audit & Risk Management Committee Meeting 13 August 2026 recommends that the East Waste Board:

- 1. notes that the proposed Accountability Policy establishes a clear framework for accountability where concerns arise regarding the efficient and effective conduct of East Waste's activities, including where those matters have financial implications for Constituent Councils.***
- 2. notes that the proposed Accountability Policy clarifies the respective accountability roles of the Board, the Chair and the General Manager, including that primary responsibility for performance accountability rests with the Chair and the General Manager, while the Board retains its collective governance and decision-making responsibilities under the Charter.***
- 3. provides the following feedback:***
 - a. consideration be given to classifying the draft Accountability Policy as an Administrative Policy.***

b. that the word 'annual' be removed from clause 5.1 of the proposed Accountability Policy.

4. recommends that the East Waste Board adopt the proposed Accountability Policy.

Seconded Ms L Green

Carried

Recommendation/s of the Administration

That the East Waste Board having considered the proposed Accountability Policy, Item 9.11 Attachment A, Ordinary Board Meeting 24 September 2026:

- 1. notes that the proposed Accountability Policy establishes a clear framework for accountability where concerns arise regarding the efficient and effective conduct of East Waste's activities, including where those matters have financial implications for Constituent Councils.*
- 2. notes that the proposed Accountability Policy clarifies the respective accountability roles of the Board, the Chair and the General Manager, including that primary responsibility for performance accountability rests with the Chair and the General Manager, while the Board retains its collective governance and decision-making responsibilities under the Charter.*
- 3. adopts the proposed Accountability Policy with an Administrative Classification.*
- 4. authorises Administration to make changes of a minor technical or formatting nature to the Accountability 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

A draft Compensation Policy was presented to the Audit & Risk Management Committee meeting of 10 June 2026 with the Committee resolving:

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), do not support the content and request that a simpler approach, with suitable administrative procedures be presented to the September meeting of the Committee.

The Chair of the East Waste Board provided feedback on the intent of the Policy required by the East Waste Board and accordingly the proposed Accountability Policy was redrafted and presented to the Special Meeting of the Audit & Risk Management Committee (Committee) held on 13 August 2026 for consideration and comment.

The Committee, while supportive of the Accountability Policy's overall content, expressed concerns regarding the expanded duties assigned to the Board Chair. However, it was acknowledged the Authority does have the ability to delegate additional responsibilities to the Board Chair. The Committee suggested that the document be presented as an Administrative Policy rather than a Public Policy, to appropriately reflect the Policy focus on operational matters between the Authority and the Constituent Councils.

Discussion

The proposed Accountability Policy (Policy) has been prepared to provide a clear and transparent framework for addressing concerns about the efficient and effective conduct of East Waste's activities.

The Policy responds to the need for a documented process to guide how accountability issues are identified, assessed and addressed, particularly where a matter gives rise to material concern, including concern from one or more Constituent Councils.

The Policy is also intended to clarify how responsibility for such matters may be considered as between the East Waste Board (Board), the Chair and the General Manager, having regard to the Eastern Waste Management Authority Charter (Charter) and the General Manager's contract of employment.

The proposed Policy affirms East Waste's commitment to lawful, ethical, efficient, effective, open and transparent governance and management.

It reflects the Board's obligations under the Charter to ensure that the Authority:

- acts in accordance with applicable laws, the Charter, the Business Plan, the Annual Plan and the adopted Budget.
- acts ethically and with integrity.
- conducts its activities efficiently and effectively.
- manages its affairs in an open and transparent manner, subject to any overriding duty of confidence.

The Policy provides where there is an incident involving inefficient or ineffective performance by the General Manager and/or the General Manager's team that gives rise to material concern, the matter is to be assessed by the Board under the policy framework.

Importantly, the Policy makes clear that such an assessment is not confined to operational responsibility alone. It also allows consideration of whether any aspect of the matter reflects an issue of Board oversight, governance process, or the effectiveness of the Board Chair/ General Manager accountability relationship.

The Policy further clarifies that:

- the General Manager is accountable to the Board for the satisfactory discharge of the responsibilities, duties and functions of the role.
- the Board remains accountable for the discharge of its governance duties under the Charter.
- within that governance framework, the Chair carries primary responsibility to the Board for leadership of Board oversight and performance accountability processes, including ensuring that concerns regarding the performance of the General Manager are identified, raised and addressed appropriately.

In this way, the Policy is intended to strengthen accountability without creating uncertainty about roles. It recognises that primary responsibility for performance accountability rests with the Chair and the General Manager, while preserving the Board's collective governance and decision-making role under the Charter.

The Policy also identifies the practical mechanisms through which accountability may be considered, including:

- the General Manager's annual performance review.
- the General Manager's remuneration review processes.
- Board evaluation processes, including Chair performance where relevant.
- escalation pathways for serious or significant concerns.

Conclusion

The proposed Accountability Policy has been drafted to align with the Eastern Waste Management Authority Charter and to operate alongside the General Manager's contract of employment. Feedback from the Audit & Risk Management Committee has been implemented in the proposed Policy content.

The Policy expressly provides that, where there is any inconsistency between the Policy and the General Manager's contract of employment, the contract will prevail to the extent of the inconsistency.

The Policy supports good governance by documenting how accountability matters may be considered in a structured, transparent and procedurally fair way.

The Administration present the draft Accountability Policy to the East Waste Board for adoption.

Accountability Policy

1. Purpose

- 1.1. The purpose of this policy is to establish a clear framework for accountability where concerns arise regarding the efficient and effective conduct of East Waste's activities, including where the financial impact of such matters gives rise to concern on the part of one or more Constituent Councils.
- 1.2. This policy also establishes the process by which the East Waste Board (Board) may assess responsibility for such matters as between the Board, the Chair and the General Manager, in accordance with the Eastern Waste Management Authority Charter (Charter) and the General Manager's contract of employment.

2. Policy Statement

- 2.1. East Waste is committed to lawful, ethical, efficient, effective, open and transparent governance and management.
- 2.2. In accordance with Clause 41 of the East Waste Charter, the Board must ensure that:
 - the Authority acts in accordance with applicable laws, the Charter, Business Plan, Annual Plan, and achieves the financial outcomes projected in its Budget.
 - the Authority acts ethically and with integrity.
 - the activities of the Authority are conducted efficiently and effectively and that the assets of the Authority are properly managed and maintained.
 - subject to any overriding duty of confidence, the affairs of the Authority are undertaken in an open and transparent manner.
- 2.3. In accordance with Clause 33.1 of the Charter, Directors must act and take decisions in the best interests of the Authority.
- 2.4. Where there is an incident involving the inefficient or ineffective performance of duties by the General Manager and/or the General Manager's team, and that incident gives rise to material concern, including concern by one or more Constituent Councils regarding the financial impact of the matter on those Councils, the Board will assess the matter in accordance with this policy.
- 2.5. That assessment will include consideration of the extent to which responsibility for the inefficiency or ineffectiveness rests with the General Manager in the discharge of executive leadership responsibilities and/or with the Board in the discharge of its governance and oversight responsibilities.

3. General Manager Accountability

- 3.1 The General Manager is accountable to the East Waste Board for the satisfactory discharge of the responsibilities, duties and functions of the role.
- 3.2 This includes the obligation to perform the duties of the office with appropriate skill, care and diligence, to act in the best interests of the Authority, to provide full and truthful information in relation to matters relevant to the role, and to carry out duties lawfully, with proper decorum, and to the satisfaction of the Authority.
- 3.3 Where inefficient or ineffective performance by the General Manager or the General Manager's team reflects a failure of leadership, management, supervision, judgement or oversight, the General Manager may be held accountable for that performance.

4. Board Accountability

- 4.1 The East Waste Board is accountable for the discharge of its duties under the Charter. This includes accountability for ensuring that East Waste operates efficiently and effectively, acts in the best interests of the Authority, and achieves the financial and governance outcomes required by the Charter and associated plans and budgets.
- 4.2 Where an incident raises concerns as to inefficiency or ineffectiveness, the Board may also assess whether any aspect of the matter reflects a failure of Board oversight, governance process, or the effectiveness of the Board-Chair/General Manager accountability relationship.
- 4.3 The Board acknowledges that, within the Board's governance framework, the Chair carries primary responsibility to the Board for leadership of Board oversight and performance accountability processes, including ensuring that concerns regarding the performance of the General Manager are identified, raised and addressed appropriately. In this context, primary responsibility for performance accountability rests with the Chair and the General Manager, with the Board retaining its collective governance and decision-making responsibilities under the Charter.

5. Accountability Mechanisms

The following mechanisms apply under this policy:

5.1 General Manager's Performance Review

The Board will use the performance review process to assess the General Manager's responsibility for any identified inefficiency or ineffectiveness in the discharge of duties, including where such matters have affected organisational outcomes or had financial consequences.

5.2 General Manager's Remuneration Review

The Board may take such matters into account in reviewing the General Manager's remuneration in accordance with the General Manager's contract of employment.

5.3 Evaluation of Board Performance

The Board will use its Board evaluation process, including assessment of Chair performance where relevant, to consider whether responsibility also arises at the governance or oversight level.

5.4 Escalation of Serious Concerns

Serious or significant concerns may be raised at any time with the Chair of the Board and/or the Chair of the General Manager Performance Review Committee for consideration of appropriate action, including whether contractual provisions relating to serious breach, misconduct or neglect of duty may apply.

6. Circumstances not Otherwise Addressed

- 6.1 Where an accountability issue arises that is not expressly dealt with in this policy, the Board may determine the action to be taken, consistent with clause 82 of the East Waste Charter.
- 6.2 Where there is any inconsistency between this policy and the General Manager's contract of employment, the contract prevails to the extent of the inconsistency.

7. Legislation

Criminal Law Consolidation Act 1935

Local Government Act 1999

Independent Commission Against Corruption Act 2012.

8. Related Documents

Eastern Waste Management Authority Charter

Eastern Waste Management Authority Board Code of Conduct

Behaviour Standards Policy

Signed _____

Chair of East Waste Board

Date ____/____/____

Signed _____

General Manager

Date ____/____/____

Document History

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

9.13 Draft Protection of the Environment Policy

Report Author:	Principal Consultant – Clearly Strategic
Responsible Officer:	General Manager
Attachments:	A: Draft Protection of the Environment Policy

Purpose and Context

This report presents the Draft Protection of the Environment Policy (**Attachment A**) for the consideration of the East Waste Board.

The Draft Protection of the Environment Policy (Policy) has been prepared to meet East Waste's obligation under clause 39.1.6 of the Eastern Waste Management Authority Charter to prepare, adopt and keep under review a policy on the protection of the environment.

The Policy provides a clear governance framework for how East Waste will manage the environmental impacts associated with waste collection and transport activities undertaken on behalf of its Constituent Councils. It sets out commitments relating to pollution prevention, lawful waste transport, resource recovery, environmental risk management, incident response, and ongoing monitoring and review.

Resolution of the Audit & Risk Management Committee

Moved Ms N Caon that the Audit & Risk Management Committee having considered the draft Protection of the Environment Policy, Item 6.3, Attachment A, Special Audit & Risk Management Committee Meeting 13 August 2026:

- 1. endorses the draft Protection of the Environment Policy, subject to the following amendments:***
 - a) amending section 4.2 to explicitly include facility, plant, and equipment maintenance to address point-source pollution management under EPA responsibilities (e.g., wash bays).***
 - b) expanding the scope statement to cover activities undertaken on behalf of both Constituent and Non-constituent Councils to remain aligned with the full capabilities allowed under the East Waste Charter.***
- 2. recommends the draft Protection of the Environment Policy to the East Waste Board for adoption.***
- 3. requests that Administration ensure relevant supporting procedures, reporting mechanisms, and implementation responsibilities are aligned with the Protection of the Environment Policy.***

Seconded: Mr A Wiguna

Carried

Recommendation of the Administration

That the East Waste Board having considered the draft Protection of the Environment Policy, Attachment A, Item 9.13, East Waste Board Meeting 24 September 2026:

- 1. adopts the draft Protection of the Environment Policy.***
- 2. requests that Administration ensure relevant supporting procedures, reporting mechanisms, and implementation responsibilities are aligned with the Protection of the Environment Policy.***
- 3. authorises Administration to make changes of a minor technical or formatting nature to the Protection of the Environment Policy.***

Strategic Link

Objective 5. Provide Leadership

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

Background

East Waste operates waste and recyclable collection and transport services on behalf of its Constituent Councils. These functions inherently involve environmental risks, including; litter, spills, leaks, odour, noise, emissions, contamination, and the improper handling of hazardous or prohibited materials.

The Policy has been developed in recognition of those risks and of East Waste's responsibility to minimise environmental harm while supporting resource recovery and lawful service delivery.

The Policy is framed with reference to:

- the Eastern Waste Management Authority Charter
- the *Environment Protection Act 1993* (SA)
- the *Environment Protection (Waste to Resources) Policy 2010* (SA)
- the *Environment Protection (Movement of Controlled Waste) Policy 2014*
- the National Waste Policy 2018: Less Waste, More Resources
- other relevant licences, approvals, codes, standards and guidelines.

Consideration was also given to similar policies within like organisations i.e. Veolia Australia and New Zealand and Solo Resource Recovery.

The Audit & Risk Management Committee (Committee) considered the draft Policy at their special meeting of 13 August 2026. During the discussion, Committee Members evaluated how the draft Policy addresses fleet emissions and operational constraints. While noting a suggestion to highlight emissions reduction targets to support the transition to electric staff vehicles, Management cautioned against making emissions reduction a standalone focal point. This approach avoids creating an unrealistic expectation for a quick shift to electric vehicles when heavy waste collection trucks are not yet commercially viable for the fleet. The Committee agreed that the broad-brush environmental commitment in section 3.1 of the draft Policy adequately encapsulates these goals without exposing the organisation to specific operational liabilities.

The Committee recommended a couple of minor additions, as included in the Committee's recommendation to the East Waste Board. These refinements have been included in the Policy statement.

Discussion

The Policy establishes a practical and organisation-wide statement of East Waste's environmental commitments. It applies to employees, contractors, and labour-hire personnel, and covers vehicles, plant, depots, workshops, operational sites, and all services delivered on behalf of Constituent Councils.

The Policy commits East Waste to:

- protecting the environment by preventing pollution and environmental harm.
- managing waste responsibly through safe collection, transport, containment, and delivery to authorised facilities.
- supporting resource recovery by applying the waste hierarchy and reducing contamination.
- using resources efficiently including fuel, energy, water, and materials.
- managing environmental risks through identification, assessment, and proportionate controls.
- responding to incidents effectively through prompt reporting, containment, escalation, investigation, and corrective action.
- monitoring performance and reviewing the Policy on a regular basis.

The Policy appropriately links environmental protection with waste avoidance, reuse, recycling, and organics recovery. This reflects contemporary waste management expectations and supports East Waste's role in improving diversion from landfill.

Conclusion

The Draft Protection of the Environment Policy is a practical document that is appropriately aligned with East Waste's statutory and operational responsibilities. It provides a clear statement of commitment to environmental protection, lawful waste transport, pollution prevention, resource recovery and incident management.

It is recommended that the East Waste Board adopt the draft Protection of the Environment Policy.

Protection of the Environment Policy

1. Introduction

- 1.1. In accordance with clause 39.1.6 of the Eastern Waste Management Authority Charter, East Waste must, in consultation with its Constituent Councils, prepare, adopt and keep under review a policy on the protection of the environment.
- 1.2. East Waste collects and transports waste and recyclable materials on behalf of its Constituent Councils. These activities have the potential to affect the environment, and East Waste recognises its responsibility to minimise those impacts.
- 1.3. This policy sets out East Waste's commitment to responsible waste collection and transport, the prevention of pollution and environmental harm, resource recovery, and compliance with relevant environmental requirements. It has been prepared with consideration of the Environment Protection (Waste to Resources) Policy 2010 and the National Waste Policy 2018: Less Waste, More Resources.

2. Scope

- 2.1. This policy applies to all East Waste employees, contractors and labour-hire personnel. It covers East Waste's waste collection and transport services; vehicles, plant and equipment; depot, workshops and operational sites; and activities undertaken on behalf of Constituent Councils and non-Constituent Councils.

3. Policy Statement

- 3.1. East Waste is committed to providing reliable waste collection services in a way that protects the environment and supports the recovery of valuable resources.
- 3.2. East Waste will conduct its activities consistently with applicable environmental requirements, including the *Environment Protection Act 1993* (SA), the *Environment Protection (Waste to Resources) Policy 2010* (SA), the *National Waste Policy 2018: Less Waste, More Resources*, and all relevant licences, approvals, codes, standards and guidelines.

4. Policy Commitments

- 4.1. East Waste will collect and transport waste responsibly using suitable vehicles and equipment and delivering materials only to facilities authorised to receive them. It will manage spills, leaks, litter, noise, odour, emissions and other operational risks to prevent pollution and environmental harm.

- 4.2. East Waste will prevent pollution and environmental harm by ensuring waste is managed safely and remains contained throughout collection and transport. Escaped waste, spills, leaks and other environmental risks will be addressed promptly and in accordance with approved procedures.
- 4.3. For the avoidance of doubt, responsibilities for point-source pollution management include the inspection, operation, upkeep, repair and maintenance of facilities, plant and equipment associated with preventing, controlling, capturing, treating or containing pollutant discharges, including without limitation wash bays, bunding, drainage infrastructure, separators, treatment systems, pumps, pipework, storage areas and associated pollution-control infrastructure.
- 4.4. Waste will be kept contained during collection and transport. East Waste will respond promptly when waste escapes from a vehicle or collection container and will manage prohibited, hazardous and unknown materials safely and in accordance with applicable requirements and approved procedures.
- 4.5. East Waste will apply the waste hierarchy by supporting waste avoidance, reuse, recycling and resource recovery ahead of disposal. Waste streams will be kept separate to minimise contamination of recyclable and organic materials, improve resource recovery and reduce waste sent to landfill.
- 4.6. East Waste will promote the efficient and responsible use of fuel, energy, water and materials across its operations, and will consider environmental sustainability when planning services and making operational and purchasing decisions.

5. Sustainable Resource Management

- 5.1. East Waste will support its Constituent Councils to recover resources and reduce disposal to landfill by keeping general waste, recycling and organic material separate during collection and transport and delivering each waste stream to an appropriately authorised facility.
- 5.2. East Waste will identify and report contamination, support clear and consistent information about correct bin use, conduct bin audits and use collection information to identify opportunities for improvement.

6. Waste Collection and Transport

- 6.1. East Waste will use vehicles and equipment that are suitable for the type and volume of material being collected. Vehicles and equipment will be inspected, serviced and maintained to prevent leaks, spills and excessive emissions, and loads will be secured in accordance with applicable requirements and operational procedures.
- 6.2. East Waste will take reasonable steps to minimise litter and recover escaped waste where it is safe and practicable to do so. Waste will be transported only to facilities authorised to receive the relevant material.
- 6.3. Rejected, prohibited, hazardous and unknown materials will be managed in accordance with approved procedures. Contamination and incorrectly presented waste will be reported through East Waste's approved processes.

- 6.4. East Waste will maintain collection, transport and disposal records as required by law and East Waste procedures. Collection routes and schedules will be planned and reviewed to improve service efficiency, minimise unnecessary travel and reduce vehicle-related fuel consumption and emissions.
- 6.5. Employees and contractors must not collect or transport material that cannot be managed safely or lawfully. Such material must be reported promptly to the relevant supervisor.

7. Environmental Risk Management

- 7.1 East Waste will identify, assess and manage environmental risks arising from its activities. These may include spills of fuel, oil, hydraulic fluid or chemicals; leaking leachate or other liquids; escaping waste or litter; waste entering drains, waterways or environmentally sensitive areas; contamination of land, stormwater or water; excessive dust, smoke, noise, odour or vehicle emissions; fires involving collection vehicles or waste loads; and the collection or discovery of hazardous, prohibited or unknown materials.
- 7.2 Environmental controls will be proportionate to the nature and scale of each risk and will prioritise preventing environmental harm before it occurs.

8. Environmental Incident Management

- 8.1 All environmental hazards, incidents, near misses and suspected breaches must be reported promptly through Skytrust.
- 8.2 When an environmental incident occurs, employees and contractors must stop the activity where it is unsafe or may cause further environmental harm. They must take reasonable steps to protect people and the environment without placing themselves or others at risk, contain the incident where it is safe to do so and they are trained and equipped to respond, promptly notify the relevant supervisor, follow East Waste's incident and emergency procedures, and assist with reporting and investigation requirements.
- 8.3 East Waste will notify emergency services, regulators, Constituent Councils and other relevant parties where required. Environmental incidents will be investigated, and appropriate corrective actions will be implemented and monitored to prevent recurrence.

9. Accountability and Reporting

- 9.1. The General Manager is responsible for overseeing the implementation of this policy and ensuring that appropriate systems, procedures, training and operational controls are in place to support compliance.
- 9.2. Managers and supervisors are responsible for monitoring environmental performance within their areas of responsibility, ensuring that environmental incidents, hazards, near misses and suspected breaches are reported and addressed in accordance with East Waste procedures.
- 9.3. Employees, contractors and labour-hire personnel are responsible for complying with this policy, following relevant procedures and directions, and promptly reporting environmental risks, incidents and non-compliance through approved reporting processes.

- 9.4. The General Manager will provide reports to the East Waste Board, as appropriate, on significant environmental incidents, material compliance issues, trends in environmental performance, and actions taken to address identified risks and improve environmental outcomes.

DRAFT

10. Legislation

Environment Protection Act 1993

Environment Protection (Movement of Controlled Waste) Policy 2014

Environment Protection (Waste to Resources) Policy 2010

Green Industries SA Act 2004

Local Government Act 1999

Local Nuisance and Litter Control Act 2016.

11. Related Documents

Eastern Waste Management Authority Charter

National Waste Policy 2018: Less Waste, More Resources.

12. Monitoring and Review

- 12.1. East Waste will monitor implementation of this policy through incident and contamination data, operational inspections, audits, compliance reviews, resource recovery information and other relevant performance measures.
- 12.2. This Policy will be reviewed every four years, and following any material legislative or operational change, significant environmental incident or identified compliance issue. Reviews will be undertaken in consultation with the Constituent Councils where required by the Eastern Waste Management Authority Charter.

Signed
General Manager

Signed
Chair of East Waste Board

Date

Date

13. Document History

Version No:	Issue Date:	Description of Change:
1.0	September 2026	Draft Protection of the Environment Policy

9.14 Information Report

Report Author	Principal Consultant, Clearly Strategic
Attachments	A: Confirmed Minutes of the Special A & RMC Meeting of 13 August 2026 B: Unconfirmed Minutes of the A & RMC Meeting of 16 September 2026 C. East Waste Contract Register D: Outstanding Resolutions Register E: Annual Plan Progress Report F: Annual Reporting Calendar

Purpose and Context

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

Recommendation

That the East Waste Board notes the Information Report as at 18 September 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 East Waste Board note.

Discussion

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

1. Update on the Review of the East Waste Charter

The Principal Consultant, Clearly Strategic met with Norman Waterhouse Lawyers on 19 August 2026 to review compliance matters relating to the draft revised Charter. The meeting was a workshop style activity with both parties contributing to the discussion.

Matters addressed at this meeting included:

- Amending the Charter Dictionary to align with the content of the Charter e.g. *Absolute Majority* **Decision means a resolution passed** by majority of the whole number of the Constituent Councils **in the same or substantially similar terms.**

- Clarification of terms e.g. clause 4.1- The Authority is a [Regional Subsidiary Authority](#) established under the Act.
- Clarification that unless the Charter specifies otherwise decisions made by the Constituent Councils need to be unanimous.
- Removing procedural matters in relation to meetings and rather referring to East Waste's Code of Practice – Procedures at Meetings.
- Clarification as to where the power lies i.e. Board or Authority. The Authority is a statutory body established through the *Local Government Act 1999* (Act). As it is legal entity, the authority can own property, enter into legal contracts, sue or be sued. The Board is not a standalone legal entity; rather, it is the governing or advisory mechanism within an organisation.
- Register of Interests provisions updated to specify that Directors, Deputy Directors and Independent Members of Board Committees are required to submit Returns.
- The Board's powers and functions may not be sub-delegated. While the current Charter states at clause 34 that the Board's powers and functions may be sub-delegate a power to allow this is not included within the Act.
- Removal of the requirement to publish a Public Consultation Policy.

Matters that require clarification:

- Clause 10.3 – require a new Council to pay a joining fee. Who determines this fee and how is it determined?
- Clause 59 in relation to Constituent Council contributions to working capital.

Final draft amendments to the Charter are underway and are expected to be presented to the November 2026 meeting of the Board.

2. Confirmed Minutes of the Special Audit & Risk Management Committee Meeting held on 13 August 2026

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

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

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

The Minutes of the Special East Waste Audit & Risk Management Committee Meeting of 13 August 2026 are included at **Attachment A** of this report for the Board's information and consideration.

3. Unconfirmed Minutes of Audit & Risk Management Committee Meeting held on 16 September 2026

The (unconfirmed) Minutes of the Special East Waste Audit & Risk Management Committee Meeting of 16 September 2026 are included at **Attachment B** of this report for the Board's information and consideration.

4. East Waste Contract Register

Presenting the Contract Register to the East Waste Board ensures oversight, compliance and risk management as the Board holds the ultimate legal and financial responsibility for the organisation and should maintain a high-level view of major commitments.

A copy of the current East Waste Contract Register as been included in this report (**refer Attachment C**).

5. Outstanding Resolutions Register

The presentation of the Outstanding Resolutions Register to the East Waste Board is considered a good governance practice. The Outstanding Resolutions Register (**refer Attachment D**) depicts the status of past resolutions of the Board for the period to 18 September 2026.

At this time, as indicated on the attached Register, activities associated with three (3) resolutions remain ongoing, with the status noted in the far right column.

Ten resolutions have been updated to 'complete' with comments included in the far right column.

6. Annual Plan Progress Report

This report provides the East Waste Board with an update on the implementation of the activities endorsed in the East Waste 2025/26 Annual Plan.

The attached matrix (**Attachment E**) provides a snapshot update as to the progress of the Annual Plan activities as of 18 September 2026.

7. Annual Reporting Calendar

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

The attached Annual Reporting Calendar (**Attachment F**) provides a snapshot update of the progress of East Waste's key legislative and governance reporting requirements for the 2026 calendar year.

This is a standing item on the Agenda.



**Eastern Waste Management Authority
Special Audit & Risk Management Committee Meeting**

Minutes

Thursday 13 August 2026

Minutes

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

Meeting held on Thursday 13 August 2026 commencing at 3.30 pm via MS Teams.

Welcome

The Chair, Mrs E Hinchey, declared that a quorum was present and opened the meeting at 3.30 pm.

1. Acknowledgement of Country

With the opening of the meeting the Chair stated:

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

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

2. Present

Committee Members:

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

In Attendance:

Mr L Leyland	General Manager
Ms K Vandermoer	Acting Manager Business Services
Mr A Velloor	Finance Business Partner
Ms V Davidson	Principal Consultant, Clearly Strategic
Ms C Garrett	UHY Haines Norton
Ms K Peake	UHY Haines Norton

3. Apologies

Nil.

4. Declarations of interest

Nil.

5. Adjourned Business

5.1 Re-presentation of Internal Audit Result: Payroll

Background

East Waste's first internal audit cycle commenced 1 July 2025, with the Payroll Audit undertaken in September 2025, and the results presented by UHY Haines Norton to the November Audit & Risk Management Committee meeting. While the Committee expressed satisfaction with the result, the East Waste Board expressed an interest in the Committee's level of comfort where payroll risks remain as 'Medium,' particularly where no recommendations were made, and questioned whether the format was adequate. The Board noted the report. However, it was requested that the report be re-presented to the Audit & Risk Management Committee for further discussion and comment.

Summary of Committee Discussion

The Committee commended UHY Haines Norton on the readability of the improved format of the report. It was noted that the audit findings in September 2025 have been actioned by Management. The Internal Audit Result: Payroll will be represented to the East Waste Board for their consideration.

Resolution

Moved Ms L Green 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 5.1, Special Audit & Risk Management Committee Meeting, 13 August 2026).

Seconded: Ms N Caon

Carried

5.2 Internal Audit Results – Business Continuity

Background

The Internal Audit Results – Business Continuity were presented to the Audit and Risk Committee meeting 22 April 2026 at which time the Committee requested that UHY Haines Norton amend the Internal Audit Report 'to clarify the findings of the audit and the actions required by the Administration.

Summary of Committee Discussion

The Committee welcomed the readability of the amended report, noting that the clearly presented recommendations would facilitate effective tracking.

The Committee stressed that Management's responses need to include specific outcomes and actions which are then to be reported against on the Audit Progress Tracking Report.

The Committee requested that Management ensure that learnings from the COVID pandemic be captured in the Business Continuity Plan.

Resolution

Moved Ms N Caon that the Audit & Risk Management Committee receives and notes the Internal Audit Result: Business Continuity as presented by UHY Haines Norton, (Attachment A, Item 5.2, Special Audit & Risk Management Committee Meeting, 13 August 2026).

Seconded: Mr F Bell

Carried

Ms K Peake and Ms C Garrett disconnected from the meeting at 3.51 pm.

5.3 Review of the Complaint Handling Policy

Background

The East Waste Complaint Handling Policy (Policy) has undergone a scheduled review and was presented to the Audit & Risk Management Committee for consideration and feedback before being presented to the East Waste Board for adoption. The Policy was most recently reviewed by the East Waste Board in June 2023.

As a service-based organisation, East Waste has received, and will continue to receive, complaints about issues of concern. The revised Policy is designed to support Administration in handling complaints while improving the customer experience, ensuring good governance and recognising that complaints and feedback provide opportunities for continuous improvement.

Discussion

The Audit & Risk Management Committee expressed satisfaction with the revised Policy and requested Administration to consider the following matters:

- *The role social media plays in complaint handling and providing a hyperlink to the Policy should complaints be raised on East Waste's social media platforms.*
- *Including a definition of 'complaints register'.*
- *Incorporating reference to the Service Level Agreements under related documents.*
- *Other minor amendments.*

Resolution

Moved Ms L Green that the Audit & Risk Management Committee having considered the revised draft Complaint Handling Policy, Item 5.3, Attachment A, Audit & Risk Management Committee Meeting 13 August 2026:

1. requests that Administration consider the feedback on the revised draft Complaint Handling Policy for consideration prior to presentation to the East Waste Board.
2. recommends that the East Waste Board adopt the revised draft Complaint Handling Policy.

Seconded: Ms N Caon

Carried

5.4 Draft Accountability Policy

Background

At the April 2026 meeting of the East Waste Board the Board resolved that Administration be requested to prepare a draft Compensation Policy to formalise how Constituent Councils are compensated for liabilities incurred by the operations of East Waste.

A draft Compensation Policy was presented to the Audit & Risk Management Committee meeting of 10 June 2026 with the Committee resolving:

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), do not support the content and

request that a simpler approach, with suitable administrative procedures be presented to the September meeting of the Committee.

The Chair of the East Waste Board provided feedback to Administration on the required intent of the Policy and accordingly the proposed Accountability Policy was drafted and presented to the Committee for consideration and comment.

Discussion

While supportive of the Accountability Policy's overall content, the Audit & Risk Management Committee expressed concerns regarding the expanded duties assigned to the Board Chair. However, it was acknowledged the Authority does have the ability to delegate additional responsibilities to the Board Chair. The Committee suggested that the document be presented as an Administrative Policy rather than a Public Policy, to appropriately reflect the Policy focus on operational matters between the Authority and the Constituent Councils.

Resolution

Moved Ms N Caon that the Audit & Risk Management Committee having considered the proposed Accountability Policy, Item 5.4, Attachment A, Special Audit & Risk Management Committee Meeting 13 August 2026:

1. notes that the proposed Accountability Policy establishes a clear framework for accountability where concerns arise regarding the efficient and effective conduct of East Waste's activities, including where those matters have financial implications for Constituent Councils.
2. notes that the proposed Accountability Policy clarifies the respective accountability roles of the East Waste Board, the Independent Chair of the East Waste Board and the General Manager, including that primary responsibility for performance accountability rests with the Chair and the General Manager, while the Board retains its collective governance and decision-making responsibilities under the Charter.
3. provides the following feedback:
 - a. consideration be given to classifying the draft Accountability Policy as an Administrative Policy.
 - b. that the word 'annual' be removed from clause 5.1 of the proposed Accountability Policy
4. recommends that the East Waste Board adopt the proposed Accountability Policy.

Seconded: Ms L Green

Carried

5.5 Matters Referred to the Committee by the East Waste Board

Background

The report presented matters for the Audit & Risk Management Committee's (Committee) consideration and recommendation or information, as referred to by the Committee by the East Waste Board. The purpose of the report is to provide the Committee with a clear summary of each referred item, together with the relevant background, issues for consideration, and any implications for governance, risk, compliance, or oversight responsibilities.

Matters brought to the attention of the Committee included the:

- *upcoming vacancy for an Independent Committee Chair, noting Mrs Emma Hinchey's retirement from the Committee at the end of her current tenure.*
- *East Waste Board of Management Code of Conduct.*
- *General Manager's Financial Delegations.*
- *review of the East Waste Charter.*

Discussion

The Committee discussed the individual items as requested. Noting the following:

a) Appointment of Independent Chair to the Audit & Risk Management Committee

Committee members and the Administration expressed their thanks and appreciation to Mrs Hinchey on her strong leadership of the Committee during her tenure, noting that Mrs Hinchey's term expires at the end of November 2026.

AM Consulting are conducting the recruitment and shortlisting process on behalf of the Authority. Administration intent to recommend to the East waste Board that a Nomination Committee be established to interview and determine the most appropriate candidate to be recommended to the Constituent Councils for appointment to the Committee.

b) East Waste Board of Management Code of Conduct

Following discussion, the Committee determined that the East Waste Board of Management Code of Conduct was not directly transferable to the operations of the Committee. Given the Board's mandate for such a framework, it was agreed that a tailored, Committee-specific code of conduct is required. It was proposed that the Audit & Risk Committee Code of Conduct be appended to the Committee's Terms of Reference.

Members of the Committee expressed concern about the request that they comply with section 72 of the Local Government Act 1999 regarding the submission of Primary and Ordinary Returns. Administration will provide an update on this requirement at the September meeting of the Audit & Risk Management Committee.

c) General Manager's Financial Delegations

The Committee discussed the operation of the General Manager's Financial delegations. It was noted that while the East Waste Board has requested the Committee determine an appropriate value for the financial delegations, expenditure may not exceed \$50,000 unless the expenditure has been pre-approved in the Authority's Annual Plan. Actual payments are made by dual signatories. The Committee expressed comfort with this arrangement.

d) Review of the East Waste Charter

The review of the East Waste Charter is progressing well. Mr Bell advised that Norman Waterhouse Lawyers have been asked to provide specific advice on a particular matter which will be presented to a future meeting of the Committee.

Resolution

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

1. notes the matters referred to the Committee by the East Waste Board as presented in Item 5.5, Special Meeting of the Audit & Risk Management Committee, on the 13 August 2026.
2. receives the Eastern Waste Management Authority Board Code of Conduct (*Attachment A, Item 5.5, Special Audit & Risk Management Committee Meeting 13 August 2026*) and requests that the East Waste Board considers a bespoke Code of Conduct for the Members of the Audit & Risk Management Committee.
3. recommends to the East Waste Board that the General Manager's Financial Delegations be as follows:
 - a) Purchasing Limit - \$500,000
 - b) Electronic Funds Transfer Limit - \$3,000,000
 - c) Credit Card Limit- \$5,000.

Seconded: Mr F Bell

Carried

6. Reports

6.1 Review of the A&RM Committee Terms of Reference

Background

This report presented the amended draft Audit & Risk Management Committee Terms of Reference for the Committee's review and consideration. Earlier this year, it was identified that the process for appointing members to the Committee did not align with the provisions of either the Local Government Act 1999 or the East Waste Charter.

The Terms of Reference have therefore been comprehensively reviewed to ensure legislative compliance and reflect the current operation of the Committee.

Discussion

The Committee reviewed the draft Audit & Risk Management Committee Terms of Reference, focusing on statutory compliance, recruitment procedures, and document accuracy. Key outcomes included clarifying the role of the new Nominations Committee in evaluating candidates, directing amendments to ensure appointment authority is clearly defined, and addressing inconsistencies in the track-changed documentation.

Members debated a proposed amendment to the Charter that would allow Constituent Councils to delegate appointment powers directly to the Authority to streamline the recruitment process. While noting legal advice supported this delegable power, the Committee discussed the ongoing political and timing risks if individual councils sought to direct Board member votes.

To improve council buy-in, management suggested the Nominations Committee include Constituent Council CEOs or their nominees. Additionally, the Committee requested that the terms of reference explicitly reference a collective skills and experience matrix to guide the Nominations Committee during future vacancies.

Resolution

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

1. notes the amended draft Audit and Risk Management Committee Terms of Reference.
2. requests that Administration consider the feedback of Committee on the proposed draft amendments to the Audit and Risk Management Committee Terms of Reference as shown in Attachment A, Item 6.1, Special Audit & Risk Management Committee Meeting, 13 August 2026 and present an updated version of the amended draft Audit and Risk Management Committee Terms of Reference at the next ordinary meeting of the Audit & Risk Management Committee.

Seconded: Ms L Green

Carried

6.2 Draft Public Consultation Policy

Background

The draft Public Consultation Policy (Policy) was prepared to support East Waste's obligation under clause 39.1.3 of the East Waste Charter to prepare, adopt and keep under review a policy on public consultation that conforms with section 50 of the Local Government Act 1999 and is consistent with the Community Engagement Charter published by the Local Government Association of South Australia.

The draft Policy establishes a framework for how East Waste will undertake public consultation and community engagement when required by law, by the East Waste Charter, or where the East Waste Board determines consultation is appropriate. It sets out consultation principles, categories of consultation, matters that may require consultation, how feedback will be considered, and administrative responsibility for implementation.

Discussion

The Committee considered the newly developed draft Public Consultation Policy, which was introduced to satisfy mandatory requirements identified during a review of the East Waste Charter.

Management confirmed that Constituent Councils would formally review the draft following Committee and Board feedback. The Committee discussed boundaries between East Waste's statutory obligations and the broader community engagement frameworks maintained by individual councils. Members noted that direct feedback and community consultation usually fall to the respective councils. However, the Committee highlighted that residents view East Waste as a direct service provider, prompting concerns that the term "public" in the Policy title could cause jurisdictional confusion or be perceived by the Constituent Councils as overstepping authority.

Consequently, the Committee determined that the mandate within the current Charter reflects a legacy issue that is no longer fit for purpose. It was considered that rather than implementing a complex policy, the underlying Charter should be amended during its

current review cycle to clarify or remove this requirement. The Committee therefore resolved to pause further work on the Public Consultation Policy and recommend to the Board that the Charter review process be utilised to resolve what is explicitly required.

Resolution

Moved Ms N Caon that the Audit & Risk Management Committee having considered the Draft Public Consultation Policy, (*Item 6.3, Attachment A, Special Audit & Risk Management Committee Meeting 13 August 2026*) recommends to the East Waste Board that further work on the Public Consultation Policy be paused until the East Waste Charter has been fully reviewed and clarity is provided as to the purpose of the Public Consultation Policy.

Seconded: Ms L Green

Carried

6.3 Draft Protection of the Environment Policy

Background

The Draft Protection of the Environment Policy (Policy) was prepared to meet East Waste's obligation under clause 39.1.6 of the Eastern Waste Management Authority Charter to prepare, adopt and keep under review a policy on the protection of the environment.

The Policy provides a clear governance framework for how East Waste will manage the environmental impacts associated with waste collection and transport activities undertaken on behalf of its Constituent Councils. It sets out commitments relating to pollution prevention, lawful waste transport, resource recovery, environmental risk management, incident response, and ongoing monitoring and review.

Discussion

During the discussion, Committee Members evaluated how the draft Policy addresses fleet emissions and operational constraints. While noting a suggestion to highlight emissions reduction targets to support the transition to electric staff vehicles, Management cautioned against making emissions reduction a standalone focal point. This approach avoids creating an unrealistic expectation for a quick shift to electric vehicles when heavy waste collection trucks are not yet commercially viable for the fleet. The Committee agreed that the broad-brush environmental commitment in section 3.1 of the draft Policy adequately encapsulates these goals without exposing the organisation to specific operational liabilities.

The Committee requested several targeted refinements to the draft Policy, including:

- *Depot Maintenance: Amending section 4.2 to explicitly include facility, plant, and equipment maintenance to address point-source pollution management under EPA responsibilities (e.g., wash bays).*
- *Policy Scope: Expanding the scope statement to cover activities undertaken on behalf of both Constituent and Non-constituent Councils to remain aligned with the full capabilities allowed under the East Waste Charter.*

Recommendation

Moved Ms N Caon that the Audit & Risk Management Committee having considered the draft Protection of the Environment Policy, Item 6.3, Attachment A, Special Audit & Risk Management Committee Meeting 13 August 2026:

1. endorses the draft Protection of the Environment Policy, subject to the following amendments:
 - a) amending section 4.2 to explicitly include facility, plant, and equipment maintenance to address point-source pollution management under EPA responsibilities (e.g., wash bays).
 - b) expanding the scope statement to cover activities undertaken on behalf of both Constituent and Non-constituent Councils to remain aligned with the full capabilities allowed under the East Waste Charter.
2. recommends the draft Protection of the Environment Policy to the East Waste Board for adoption.
3. requests that Administration ensure relevant supporting procedures, reporting mechanisms, and implementation responsibilities are aligned with the Protection of the Environment Policy.

Seconded: Mr A Wiguna

Carried

7. Confidential Items

Nil.

8. Closure

The Chair declared the meeting closed at 5.32 pm.

9. Next Meeting

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

These minutes have been signed as a true and correct record of the Special East Waste Audit & Risk Management Committee Meeting of 13 August 2026.

Signed _____
Chair

Date ____/____/____





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

Minutes

Wednesday 16 September 2026

Minutes

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

Meeting to be held on Wednesday 16 September 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 at 4 pm.

1. Acknowledgement of country

With the opening of the meeting the Chair stated:

We would like to acknowledge that the land that some of us 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.

2. Present

Committee Members:

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

In Attendance:

Mr L Leyland	General Manager
Ms K Vandermoer	Acting Manager Business Services
Mr A Velloor	Finance Business Partner
Ms V Davidson	Principal Consultant, Clearly Strategic
Mr T Muhlhausler	Director, Galpins.

3. Apologies

Nil.

4. Disclosures of interest

Ms L Green declared a material conflict of interest in Item 9.4 Review of Fleet Asset Management Plan & Strategy 2027-2036 as her son in law works for a company that submits tenders for to supply trucks to East Waste.

5. Confirmation of the minutes

- 5.1** Moved L Green that the Minutes of the Eastern Waste Management Authority Ordinary Audit & Risk Management Committee Meeting held on held on 10 June 2026 be confirmed as a true and correct record.

Seconded: Ms N Caon

Carried

- 5.2** Moved Mr F Bell that the Minutes of the Eastern Waste Management Authority Special Audit & Risk Management Committee Meeting held on held on 13 August 2026 be confirmed as a true and correct record.

Seconded: Ms N Caon

Carried

6. Matters arising from the Minutes

Nil.

7. Questions Without Notice

Nil.

8. Presentations

Nil.

9. Reports

9.1 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.

Discussion

The General Manager provided a verbal update as to the status of East Waste's contract and tenders, noting that the responses Waste Education Service Tender will be evaluated on 17 September 2026.

The Committee enquired as to the impact of the cost of fuel on the budget recommended that Administration provide a report to the Board as to how the cost of fuel was tracking against the budget.

The General Manager was requested to provide an overview of the Artificial Intelligence (AI) contamination - detection pilot with the City of Mitcham. The Committee expressed concern about the possibility of staff using artificial intelligence inappropriately and recommended that Administration implement an Acceptable Use of Artificial Intelligence Policy in order to provide guidance to employees.

The Committee enquired if East Waste had an escalation process for 'high risk incidents' are defined and reported to the Board. The General Manager advised that such incidents

are not currently reported to the Board unless they are Notifiable Incidents. The Committee suggested that Administration should consider a definition of high -risk incidents and develop and appropriate notification / escalation plan. Incidents should be reported to the Board as part of the risk update so that they have oversight of associated risks.

The Committee were provided an update on the FOGO trials; including the fact that two vehicles that are scheduled for disposal will be retained to assist with FOGO delivery.

The Committee expressed concern that labour capacity is at its practical maximum and requested an explanation as to how this will be managed. The Committee requested that salary and overtime expenditure be provided to the Committee as part of Budget Review One.

Resolution

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

1. notes the General Manager's Report as presented on 16 September 2026.
2. recommends that Administration provide a report to each meeting of the East Waste Board advising how the cost of fuel is tracking against the budget.
3. recommends that Administration develop an Acceptable Use of Artificial Intelligence Policy to guide East Waste employees.

Seconded: Ms L Green

Carried

9.2 Audited Financial Statements for the Year Ended 30 June 2026

The Audit & Risk Management Committee were provided the opportunity to review and comment on the prepared Financial Statements for year ending 30 June 2026 prior to presentation to the East Waste Board.

Discussion

Mr Tim Muhlhausler, provided an overview of the external audit process, noting that it was smooth process and the auditors evidenced ongoing improvements in controls and financial oversight.

The Committee requested that in accordance with Regulation 20 of the Local Government (Financial Management) Regulations 2026 that Management leave the room in order for the Committee to have a confidential discussion with the external auditor.

The Committee reported that Mr Muhlhausler reiterated the audit was a very smooth process and that management were very cooperative and it was a great introduction of Aneesh into the team. No issues of concern were identified.

The Chair of the Committee asked Mr Muhlhausler if he could confirm his independence in conducting the audit and that there were no adverse findings.

Mr Muhlhausler responded in the affirmative.

Mr L Leyland, Mr A Velloor, Ms K Vandermoer and Ms V Davidson left the meeting at 4.35 pm.

Mr L Leyland, Mr A Velloor, Ms K Vandermoer and Ms V Davidson returned to the meeting at 4.55 pm.

The Committee on examining the financial statements identified that East Waste does not have a strong position as stated on the paper but rather has a liquidity issue. East Waste's cash position is weakening, in part because of the rising and uncertain cost of fuel.

Management advised the Committee that the Board, at this time have not approved the use of a cash advance debenture facility. The borrowings in the financial statements represent separate borrowings for the purchase of new trucks.

The Committee interrogated the increase of 12.5% in maintenance costs and the 13.3% increase in senior management salary costs. The General Manager reported that maintenance costs are likely to be similar in 2026/27 due issue with the trucks. The additional cost has been accounted for in the current budget. The additional costs in the senior management team were a result of the changeover of General Manager and associated backfill appointments.

The Committee identified that Note 9, the liquidity analysis, is missing the contractual lease information and that the Financial Statements do not reflect any capital commitments as of 30 June 2026. Administration was requested to review these two matters.

Resolution

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

1. receive and note the draft FY2026 audited Financial Statements as presented in Attachment A (*Agenda Item 9.2, Audit & Risk Management Committee Meeting, 16 September 2026*) and the Management Representation Letter as presented in Attachment C (*Agenda Item 9.2, Audit & Risk Management Committee Meeting, 16 September 2026*) and recommend both documents for presentation to the East Waste Board.
2. receive the draft Independent Audit Completion Report as presented in Attachment B (*Agenda Item 9.2, Audit & Risk Management Committee Meeting, 16 September 2026*).

Seconded: Mr F Bell

Carried

Mr T Muhlhausler left the meeting at 5.09 pm.

9.3 Regulation 10 Financial Report

The Audit and Risk Management Committee were provided with a Report on the previous financial year performance (FY26) against budget as required by Regulation 10 of the Local Government (Financial Management) Regulations 2011.

Discussion

The Committee requested that the report contain a short narrative explaining the movement from the adopted operating surplus of \$152K to the deficit of \$383K. Additionally, the Committee identified that \$2.363M of actual income as a net gain on equity accounted/ joint venture – this appears to be an error and needs to be remedied.

The increase in expenditure in assets to \$179K is to be investigated with the reason to be communicated to the Committee by email.

The Committee also identified that the lease liabilities were not budgeted for or reported on during any of the budget reviews. The amount has been recorded under borrowings.

Resolution

Moved Mr F Bell that the Audit & Risk Management Committee recommends to the East Waste Board that the Regulation 10 Financial Report, as presented in Attachment A (Item 9.3, Audit & Risk Management Committee Meeting 16 September 2026) be adopted subject to the amendments requested by the Committee.

Seconded: Ms N Caon

Carried

9.4 Review of Fleet Asset Management Plan & Strategy 2027-2036

Ms L Green declared a material conflict of interest in this item as her son in law works for a company that submits tenders to supply trucks to East Waste. Ms Green left the meeting at 5.16 pm and did not participate in the debate and nor did she vote in the matter.

The Audit & Risk Management Committee were provided with the opportunity to review and provide feedback on the revised Fleet Asset Management Plan & Strategy 2027-2036 prior to presentation to the East Waste Board.

Discussion

The Committee have requested that a summary page be included at the front of the draft Fleet Asset Management Plan & Strategy 2027-2036 (FAMP).

The Committee discussed the necessary alignment of the Long Terms Financial Plan and the FAMP with both documents forming part of the Business Plan.

The Committee requested the inclusion of some forward planning regarding the number and types of trucks that will be required in the future given the amount of infill housing, and difficulties associated with property access. Recognising that we live in a dynamic environment, the FAMP and the Long-Term Financial Plan will both need to be amended to accommodate the future environment.

The Committee suggested that Administration include a comment to the foreword of the FAMP detailing that they are currently testing the eight (8) year lifespan of trucks.

The calculation for the price of future fuel prices was interrogated by the Committee. The Committee requested that Administration conduct a sensitivity analysis on the price of fuel recognising the price of fuel is likely to remain high. Scenarios should be presented to the East Waste Board for their evaluation.

Administration provided an overview of how the residual price of the truck was calculated.

The Committee enquired about utilisation of fleet and the importance of recording against expected usage in the FAMP. Administration was advised to amend this information.

The Committee requested that the Risk Table be updated to clearly reflect whether the risks documented are inherent or residual, what treatments are applied and how the risks will be monitored. The Committee recommended that the Board review the Risk Table and are asked to resolve as to whether they are willing to accept the risks as documented.

Resolution

Moved Ms N Caon that the Audit & Risk Management Committee recommend to the East Waste Board that the revised East Waste Fleet Asset Management Plan & Strategy 2027-2036, as presented in Attachment A (*Item 9.4, Audit & Risk Management Committee Meeting, 16 September 2026*), be adopted subject to amendments as recommended by the Committee.

Seconded: Mr F Bell

Carried

Ms L Green returned to the meeting at 5.45 pm.

9.5 Draft East Waste Annual Report 2025/26

The draft East Waste Annual Report 2025/26 was presented to the Audit & Risk Management Committee for review and consideration, and to seek the Committee's feedback and endorsement for the draft report to proceed to the Board, subject to any amendments arising from the Committee's recommendations.

The Annual Report is a statutory requirement under the Local Government Act 1999 and provides a transparent account of East Waste's governance, performance and financial outcomes for the year ended 30 June 2026.

Discussion

The Committee discussed the focus areas of the Annual Report for which they have responsibility. The Committee suggested the following amendments to the Annual Report:

- *include mention of anticipated changes to the costing methodology in the Looking Ahead section of the Annual Report.*
- *wording relating the strong balance sheet be reworded to say, 'East Waste has an improved cash position'.*
- *the risks contained within the Challenges and Opportunities section are be included in FAMP.*

Resolution

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

1. notes the draft East Waste Annual Report 2025/26 (*Attachment A Item 9.5, Audit & Risk Management Committee Meeting, 16 September 2026*).
2. approves the draft Annual Report from the Audit & Risk Management Committee.
3. reviews the sections of the draft Annual Report relevant to the Committee's responsibilities, including governance, risk, controls, assurance, audit, confidentiality, public interest disclosures and complaints.
4. provides any comments or recommended amendments to Administration.
5. recommends the draft East Waste Annual Report 2025/26 to the Board for adoption, subject to incorporation of any amendments endorsed by the Committee.

Seconded: Mr F Bell

Carried

9.6 Review of Internal Audit Workplan

The Audit & Risk Management Committee was presented with a proposed revision to Year Two of East Waste's current Internal Audit Work Plan. The revised plan has been developed by UHY Haines Norton in consultation with East Waste administration following a review of available resourcing and organisational capacity to undertake internal audits during the 2026/27 financial year.

Discussion

The Committee noted that the East Waste Board is yet to develop a Risk Appetite Statement.

The Committee requested that Administration ask UHY Haines Norton to ensure that the assurance map is amended to include works undertaken to date

The Committee suggested delaying the internal audit for cybersecurity until Management had had an opportunity to implement requirements identified during their upcoming training.

Resolution

Moved Ms L Green that the Audit & Risk Management Committee notes the revised Internal Audit Work Plan as presented in Attachment A Item 9.6, Audit & Risk Management Committee Meeting, 16 September 2026.

Seconded: Mr F Bell

Carried

9.7 Internal Audit Recommendation Progress Tracking

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

Discussion

The Committee sought clarification on who is responsible for closing actions on the progress tracking chart. Administration close off actions and UHY Haines Norton update the tracking sheet. The Committee requested that items be removed from the tracking sheet once the Committee has viewed that they have been recorded as completed. The comments need to detail how the action was completed.

Administration were requested to review the starting dates for upcoming audits to ensure there is adequate capacity available to undertake the work.

Resolution

Moved Ms N Caon 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 9.7, Audit & Risk Management Committee Meeting, 16 September 2026).

Seconded: Mr F Bell

Carried

9.8 Revised Draft Audit & Risk Management Committee Terms of Reference

The revised Audit & Risk Management Committee Terms of Reference were represented for the Committee's review and consideration following the amendments requested at the special meeting of 13 August 2026. The revised draft now incorporates a Skills and Experience Matrix to support the composition of the Committee and a Committee-specific Code of Conduct to clarify the standards of behaviour, independence and governance expected of Independent Committee Members.

Discussion

The Committee expressed appreciation for the revised draft Code of Conduct of Independent Members of East Waste Board (Code). The differences between the process of submitting Returns for Independent Members and Board Directors were discussed. The process for receiving Independent Member Returns is to be amended to state that the Returns will be compiled into a Register by the General Manager.

The tenure of Committee Members was considered with the Committee recommending that Members be eligible to serve three three-year terms, rather than the current two terms. This meets best governance practice of a 10-year maximum term.

The Committee recommended that sections 2 and 3 of the revised draft code be revised to start in the same manner as section 1 with the wording 'Members must'.

The Committee discussed the implementation of the Skills & Experience Matric included at Appendix 1 to the revised Committee Terms of Reference.

Resolution

Moved Mrs N Caon that the Audit & Risk Management Committee:

1. notes the revised draft Audit and Risk Management Committee Terms of Reference inclusive of a Committee Skills and Experience Matrix and the Eastern Waste Management Authority Code of Conduct for Independent Committee Members.
2. endorses the proposed draft amendments to the Audit & Risk Management Committee Terms of Reference as shown in Attachment A, Item 9.8, Audit & Risk Management Committee Meeting, 16 September 2026 and recommends the revised draft Terms of Reference to the East Waste Board for adoption.
3. endorses the proposed East Waste Audit & Risk Management Committee Skills and Experience Matrix (*Attachment C, Item 9.8, Audit & Risk Management Committee Meeting, 16 September 2026*) and recommends the proposed Committee Skills and Experience Matrix to the East Waste Board for adoption.
4. endorses the Eastern Waste Management Authority Code of Conduct for Independent Committee Members (*Attachment D, Item 9.8, Audit & Risk Management Committee Meeting, 16 September 2026*) and recommends the Eastern Waste Management Authority Code of Conduct for Independent Committee Members to the East Waste Board for endorsement on completion of the review of the East Waste Charter.

Seconded: Mr F Bell

Carried

9.9 Information Report

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

Motion

Moved: Ms L Green that the Audit & Risk Management Committee receives and notes the Information Report as presented on 16 September 2026.

Seconded: Ms N Caon

Carried

10. Confidential Reports

10.1 Confidential – Interpretation of Charter – Working Capital

The Audit & Risk Management Committee were provided with legal advice regarding the interpretation of the East Waste Charter as it relates to Constituent Council contributions to working capital and the retention, use or return of surplus funds.

Recommendation 1

Moved Ms L Green

1. That pursuant to section 90(2) of the *Local Government Act, 1999* the Audit & Risk Management Committee orders that the public, with the exception of the East Waste General Manager, Leonard Leyland, East Waste Acting Manager Business Services, Services, Kelly Vandermoer, Finance Business Partner, Aneesh Veloor and Principal Consultant Clearly Strategic, Vanessa Davidson, be excluded from the meeting on the basis that the East Waste Board will receive, discuss and consider matters under sections 90(2)(a) and 90(3)(h).
2. The Audit & Risk Management Committee is satisfied that pursuant to sections 90(2)(a) and 90(3)(h) of the Act the information to be received, discussed or considered in relation to the agenda item contains legal advice.
3. Accordingly, the Audit & Risk Management Committee is satisfied that, the principle that the meeting should be conducted in a place open to the public, has been outweighed by the need to keep the receipt / consideration of the information confidential.

Seconded: Mr F Bell

Carried

At 6.44pm the Chair sought and was granted leave of the meeting to suspend meeting procedures for 10 minutes in order to have a full and frank discussion on the content of the legal advice.

Meeting procedures resumed at 6.54 pm.

Recommendation 2

Moved Ms L Green that the Audit & Risk Management Committee receives the draft legal advice contained within Attachment A, Item 10.1 Interpretation of Charter - Working Capital, Audit & Risk Management Committee Meeting, 16 September 2026 and requests further clarification on the matter.

Seconded: Mr F Bell

Carried

Recommendation 3

Moved Mr F Bell that pursuant to section 91(7) of the *Local Government Act 1999* the Audit & Risk Management Committee orders that the Report and Attachment A to (Item 10.1 Interpretation of Charter - Working Capital, Audit & Risk Management Committee Meeting, 16 September 2026) be kept confidential until further order of the East Waste Board.

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

Seconded: Ms N Caon

Carried

11. Closure

The Chairperson declared the meeting closed at 6.56 pm.

- 12.** The next Ordinary Audit & Risk Management Committee Meeting is proposed to be held at **3 pm on 11 November 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 16 September 2026.

Chairperson

Date / /

East Waste Contract Register as at 11 September 2026

CONTRACT NAME	CONTRACT DESCRIPTION	INITIAL CONTRACT EXPIRY
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
External Governance Support	Provision of Executive Administration and Governance Services (Board and Audit & Risk Committee agendas, minutes, governance advice and related support services)	Aug-27
Supply of Collection Vehicles	Supply of collection vehicles over three years	Jan-28
	– Agreement for supply of cab chassis and compactors (Superior Pak PL)	
	– Contract maintenance	
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 compostable bags	Supply of compostable bin liners and dog waste bags to member councils	Jun-29
Supply of mobile garbage bins	Supply of mobile garbage bins and related components including delivery and repairs	Jul-29
Tyres	Supply and fitment of tyres to East Waste fleet of collection vehicles, including maintenance	Sep-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 Constituent Councils green bin material	Dec-30
Receipt and Processing of Recyclable Material	Receipt and processing of Constituent Councils yellow bin material	Oct-31

EAST WASTE CONTRACT REGISTER AT 5 JUNE 2026

2026

CONTRACT EXPIRY WITH EXTENSIONS	SUPPLIER
Jan-27	KESAB
	Galpins
Aug-27	Clearly Strategic
Jan-30	Superior Pak
Dec-33	Cleanaway
Feb-28	New Era
Jun-31	BioBag World Australia
Jul-31	Mastec
Sep-31	Bridgestone Australia Limited
	Liberty Fuels
Dec-40	Peats Soil & Garden Supplies
Dec-35	SRWRA & Re.Cycle Pty Ltd

East Waste Board Outstanding Resolutions Register - as at 20 September 2026				
1/05/2025	9.2	Strategic Risk Register Review	That the East Waste Board requests that East Waste implement an approach to capturing growth demand forecast information from Constituent Councils annually to inform Annual Plan and Budgets, Asset Management Plans and the Long Term Financial Plan.	ONGOING: The Cost Model review activity has identified an opportunity to utilise quarterly data to drive invoicing. Implementation date to be verified post Board endorsement of approach. Recommendations, post workshops and Constituent Council engagement will include adjusting the Admin Fee (definition and calculation) and greater engagement with Constituent Councils in the preparation of their annual budgets. Update 18/09/2026 Pending Board confirmation of Working Capital/Surplus funds.
25/09/2025	10.1	Ordinary and Primary Return Process	Authorises the General Manager to write to the Chief Executive Officers of the Constituent Councils asking if they would please list the fee for a hard copy of the East Waste Register of Interests on the agenda of next available Council meeting, noting that the fee recommended by the East Waste Board is \$25 for the full Register of Returns.	ONGOING: Correspondence was sent to all Consituent Councils. Not all Councils have responded as yet, further there is divergence of response with support for \$25 or no support and a position that it should be free. Update 16/09/2026 The revised Charter will propose that no fee be charged.
14/10/2025	6.1	Organics Processing Tender – Adjourned from 10 November 2025	Resolution held in confidence	COMPLETE - Tender award published
30/04/2026	9.1	General Manager’s Update	That the Administration prepare a draft Compensation Policy to formalise how Constituent Councils are compensated for liabilities incurred by the operations of East Waste.	ONGOING - A draft Accountability Policy is included at Item 9.12 of this agenda.
			That from 1 July 2026 East Waste implement monthly invoicing to Consituent Councils for Common Fleet Collection costs, billed in advance, in order to effectively manage working capital.	COMPLETE
30/04/2026	9.5	Review of the East Waste Charter	Endorse the revised East Waste Charter, as amended by the Board, (Attachment A, Item 9.5, East Waste Board Meeting, 30 April 2026) for presentation to the Chief Executive Officers of the Constituent Councils for consideration.	COMPLETE
25/05/2026	9.2	General Manager’s Update	That the East Waste Board authorise the affixing of the East Waste Common Seal to the Organics Processing Contract (serviced by Peats Group) and authorise the Independent Chair of the East Waste Board and the General Manager of East Waste to execute the contract in accordance with Schedule 2, Clause 37 of the Local Government Act 1999.	COMPLETE
25/05/2026	9.5	2026/27 Annual Plan & Budget	Adopts the 2026/27 Annual Business Plan and Budget, inclusive of all projects and expenditure (Attachment A, Item 9.5, East Waste Board Meeting, 25 June 2026).	COMPLETE
25/05/2026	9.5	2026/27 Annual Plan & Budget	Approves East Waste to apply for and borrow funds up to \$3,508,000 for the replacement of up to six (6) Collection Vehicles, as per the Draft 2026/27 Annual Business Plan & Budget.	COMPLETE
25/05/2026	9.5	2026/27 Annual Plan & Budget	Authorises the East Waste Chairperson and General Manager to execute required loan documentation and affix the Common Seal on behalf of East Waste in accordance with Schedule2, Clause 37 of the Local Government Act 1999 for all borrowings undertaken in the 2026/27 financial year in accordance with expenditure contained in the 2026/27 Annual Business Plan.	COMPLETE
25/05/2026	9.5	2026/27 Annual Plan & Budget	In accordance with Clause 4.8 of the Eastern Waste Management Authority Code of Practice – Procedures at Meetings, requests that the Executive Administration Officer append copy of the FY2027 Budget Scenario Fuel and other expenses document tabled at the East Waste Board Meeting of 25 June 2026 to the meeting minutes.	COMPLETE
25/05/2026	9.6	Annual Review of Confidential Orders	Following the annual review of the items held in confidence remakes the orders on the following items as listed in Attachment A, to Item 9.5, Ordinary Board Meeting 25 June 2026.	COMPLETE - Confidential Item Register updated accordingly and placed on East Waste's website.
25/05/2026	9.6	Annual Review of Confidential Orders	Approves that the Items presented in Attachment B (Item 9.5, Ordinary East Waste Board Meeting, 25 June 2026) are released from confidence when their orders lapse at their expiry date and be made available to the public.	COMPLETE - Confidential Item Register updated accordingly and placed on East Waste's website.
25/05/2026	9.7	Review of Delegated Powers	That the General Manager’s financial delegations be referred to the Audit & Risk Management Committee for their consideration and comment.	COMPLETE - The Audit and Risk Management Committee considered the GM's Financial Delegations at the special meeting held on 13 August 2026. Detail is included in Item 9.6 Insttument of Delegation under the East Waste Charter.
25/05/2026	9.8	Review of the East Waste Charter	Authorises the General Manager to submit the revised East Waste Charter to Norman Waterhouse Lawyers for formal consideration and opinion in accordance with the <i>Local Government Act 1999</i> and the existing East Waste Charter.	COMPLETE: Norman Waterhouse Lawyers provided advice on the draft revised Charter which was communicated to the Board at the special meeting held on 28 July 2026.
25/05/2026	9.8	Review of the East Waste Charter	That Administration seek legal advice on the application of Clause 21.1.1 of the existing Charter regarding ‘the appointment for a three year term’	COMPLETE
25/05/2026	9.8	Review of the East Waste Charter	Requests that the General Manager on receipt of the requested legal advice circulate the advice and revised draft East Waste Charter to the East Waste Board of Directors for endorsement via circular resolution.	COMPLETE - considered at the Special Board Meeting of 28 August 2026.
25/05/2026	9.8	Review of the East Waste Charter	That the revised East Waste Charter will be formally circulated to Constituent Councils for consideration and approval in accordance with the requirements of the Local Government Act 1999 and the existing East Waste Charter.	ONGOING
25/05/2026	9.9	Review of the Budget Framework Policy	Motion lapsed	
25/05/2026	9.ten	Review of the Treasury Management	Motion lapsed	

25/05/2026	9.12	Re-appointment of the Independent Chair of the East Waste Board	Endorses the reappointment of Mr Fraser Bell as the Independent Chair in accordance with clause 21.1.2 of the East Waste Charter, for a further term of three years, ending on 1 January 2030, and refers this recommendation to the Constituent Councils for an absolute majority appointment as required.	COMPLETE - Absolute majority achieved.
25/05/2026	9.12	Re-appointment of the Independent Chair of the East Waste Board	Notes that the submission to the Constituent Councils will contain feedback from previous Red Wagon Board Performance Reviews and a copy of Mr Bell's Curriculum Vitae.	COMPLETE- Constituent Councils have provided their responses to Board's recommendation regarding the reappointment of Mr Fraser Bell as Independent Chair of the Board. A report on the matter is included at Item 9.7 of this agenda.
25/05/2026	9.3	Draft General Manager KPIs for the 2026/27 Financial Year	Requests that the Draft General Manager KPIs 2026/27 form part of the General Manager's Performance Plan for the 2026/27 Financial Year.	COMPLETE
25/05/2026	10.1	Confidential – Tender Evaluation Summary Report: Supply & Delivery of Compostable Bags (Household & Pets)	Advice re whether or not conforming - proof of chronology of documents	COMPLETE - confirmed process was correct. Confirmation provided via email to Board Directors.
29/07/2026	6.1	Receipt and Processing of Recycling Material RFT 2026/08	Resolution retained in confidence	COMPLETE - Tender award published
29/07/2026	6.2	Review of East Waste Charter – Further Legal Opinion	Updated to be presented to future Board Meeting	COMPLETE - update presented to the Special Board Meeting held on 28 July 2026.
2/08/2027	CR	Tender Evaluation - Tyres	Resolution retained in confidence	COMPLETE - Tender award published
28/07/2026	6.1	Receipt and Processing of Recycling Material RFT 2026/08	Resolution retained in confidence	COMPLETE - Tender award published
28/07/2026	6.2	Review of East Waste Charter – Further Legal Opinion	Requests an update to this matter be presented to the next Ordinary Board Meeting.	ONGOING: The Governance Consultant met with Norman Waterhouse Lawyers and is currently marking up suggested amendments to the Charter. An update is included at Item 9.14. Information Report. It is anticipated the revised draft Charter will be presented to the November 2026 meeting of the Board.

2026/2027 Annual Plan Deliverables

NO.	ACTIVITY/PROJECT	OVERVIEW	OBJECTIVE	STRATEGY	MAIN KPI/TARGET	Status Update
DELIVER COST EFFECTIVE AND EFFICIENT SERVICES AND FACILITIES						
1.	Continue & Expand Core services	East Waste optimisation will come from 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	Optimisation and improvement programs active. Adelaide Hills 'smoothing' activity review underway for consideration and discussion.
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	Deliver cost effective and efficient services and facilities	1.1	Vision Target	Standard tender approach developed in last financial year, will be further developed and used in considering opportunities.

		tender approach to be utilised for service offerings.				
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	SLA implementation has been followed with creation of Council Specific Guidelines to provide customer service and driver specific guidance. For example action on non-presented bins – currently with Council CEOs for endorsement.
4.	Fleet Maintenance Review	Undertake a review of Fleet Maintenance processes and costs to identify potential efficiency and saving opportunities.	Deliver cost effective and efficient services and facilities	1.1	Vision Target	Project is underway, currently at Phase 2 which has identified sub projects for pursuit and action with designated project owners.
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	Council facing Power BI has had a post launch review with fine tuning and improvements to readability. Next focus areas for reporting have been confirmed.
6.	Workforce review	Review workforce to consider adding any new role(s) that may bring an overall benefit to	Deliver cost effective and efficient	1.5	Vision Target	To be conducted.

		Constituent Councils through improved East Waste performance.	services and facilities			
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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	Planned FOGO trials continue as intended with Burnside undertaking the most recent trial increase.

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	Education Tender was released and is currently under evaluation. An education specific workshop has also been established in October to liaise directly with Councils.
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	To be progressed.

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	Three contracts have been awarded, Compostable bags, Tyres and Recycling. All three resulted in improved commercial outcomes for participating Constituent Councils.
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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	To be progressed.
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	Six new Volvo trucks have been collected, six end of life trucks will be disposed of through

						auction in line with the Fleet Asset Management Plan.
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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	✓ Item included in current meeting Agenda
						• Item deferred to a future meeting
						Item not presented this calendar year

Meeting	Financial						Notes
B	A&R	Budget Review 2	✓				
B		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 Porposed 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 cylces.
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	✓				