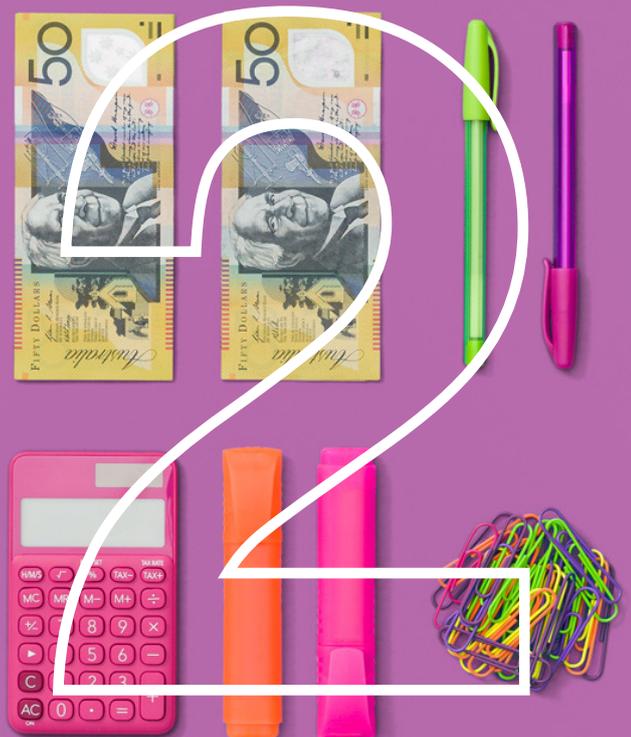


Annual Report



Message from the Chairperson



A Food Safety Rating Scheme (the Scheme) was launched by SA Health in 2016. The Eastern Health Authority (EHA) commenced an internal trial of the Scheme in 2017 and formally participated from 1 July 2021.

A Food Safety Rating Scheme (the Scheme) was launched by SA Health in 2016. The Eastern Health Authority (EHA) commenced an internal trial of the Scheme in 2017 and formally participated from 1 July 2021. Food service businesses and bakeries within EHA's Constituent Councils who sell food directly to consumers for 'immediate' consumption are captured within the Scheme.

Within the first year of participating in the Scheme, just over half of the captured food inspected businesses were issued with a star rating. These results are promising as it suggests that some food businesses have an increased awareness of food hygiene requirements and improving compliance with the minimum food safety standards.

The food star rating assessment form continues to be used for non-captured businesses. A score and star rating are communicated to these respective food businesses for information only, in aim to continually educate and improve the food safety culture.

EHA's food auditing service continues to expand across the state. Despite the challenges with COVID-19, the flexibility and professional service provided by EHA's food auditors enabled these food businesses that provide food to the vulnerable population to have their food safety programs assessed for adequacy and compliance.

EHA continues with its busy schedule all within a year when businesses were reopened and tested as the economy re-emerged from the restrictions of the pandemic.

Within the first year of participating in the Scheme, just over half of the captured food inspected businesses were issued with a star rating. These results are promising as it suggests that some food businesses have an increased awareness of food hygiene requirements and improving compliance with the minimum food safety standards.

Cr Peter Cornish
Chairperson



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TOWN OF WALKERVILLE

PROSPECT
10,295
Rateable Properties
21,925
Population of Council

WALKERVILLE
4,067
Rateable Properties
7,750
Population of Council

NPSP
20,101
Rateable Properties
36,930
Population of Council

CAMBELLTOWN
24,871
Rateable Properties
53,084
Population of Council



About Eastern Health Authority

Eastern Health Authority (EHA) has a proud history of promoting and enforcing public health standards in Adelaide's eastern and inner northern suburbs.

Continuing in the tradition of the East Torrens Council Board, which operated from 1899, the present day regional subsidiary protects the health and wellbeing of about 160,000 residents plus visitors. EHA is an excellent example of council shared service delivery.

BURNSIDE
21,191
Rateable Properties
43,911
Population of Council



City of
Norwood
Payneham
& St Peters

TOTAL
80,525
Rateable Properties
163,600
Population of Council

Chief Executive Officer's Report



COVID-19 continued to present additional challenges in delivering a number of Eastern Health Authority's (EHA's) health protection services in 2021/2022. Despite these challenges, EHA has continued to deliver its services to the community with a minimum of disruption.

COVID-19 continued to present additional challenges in delivering a number of Eastern Health Authority's (EHA's) health protection services in 2021/2022. Despite these challenges, EHA has continued to deliver its services to the community with a minimum of disruption.

Immunisation is one of the most successful and cost effective public health protection initiatives. The importance of effective immunisation programs continues to be reinforced during the ongoing pandemic. Our public clinics and worksite immunisation programs continue to be extremely popular, with 10,686 vaccines provided during the year at our various clinic sites.

In late 2021, EHA was successful in being awarded service contracts to provide immunisation services (public clinics and school programs) to Adelaide Hills Council and the City of Unley. The delivery of the services commenced in January 2022. EHA now delivers public immunisations clinics at six venues and the School Immunisation Program to 26 high schools.

While staff absences and reduced student attendance impacted the 2021 School Immunisation Program, the delivery of 10,402 vaccines to high school students was seamless. The ability to manage and deliver the program with minimal disruption was a fantastic effort by all staff involved.

Access to safe and suitable food is one of the most important aspects to a healthy community. One of our most important areas of core business is monitoring food safety standards to ensure this occurs. EHA is responsible for monitoring around 1,300 food businesses' and 1,271 food safety inspections were conducted at these businesses during the year.

You may be surprised to know that unlike most of Australia, South Australia currently has no requirements for food businesses to be licensed, to have appropriately trained food safety supervisors, or for food businesses to maintain any records in relation to their operations. With

In the message they expressed immense gratitude for the time spent at EHA and stated that they were incredibly proud of the work we do to protect the health of thousands of South Australians.

this in mind, it is pleasing to see that new national Food Safety Standards will apply to South Australian food businesses, introducing three food safety management tools: food safety supervisor; food handler training and evidence to food service and retail businesses. These new standards will be introduced in November 2022, with a 12 month implementation period. Let us hope a registration system being introduced in South Australia is not far away.

Many community complaints can have multiple legislative considerations. Our staff continue to work closely with our Constituent Council regulatory service, planning and building officers to investigate and resolve these matters where possible. In many circumstances this positive collaboration is effective in resolving the concerns and providing a positive customer experience.

EHA continues to convene the Eastern Hoarding and Squalor group, a forum for EHO's and government and non-government key stakeholders. Discussions centre on the provision of an integrated approach to assisting complex hoarding and squalor issues where possible.

The review of EHA's Charter continued during the year. The process was paused for an extended period while

membership issues were considered. With this matter now resolved, it is expected that Constituent Councils will consider a revised Charter in late 2022.

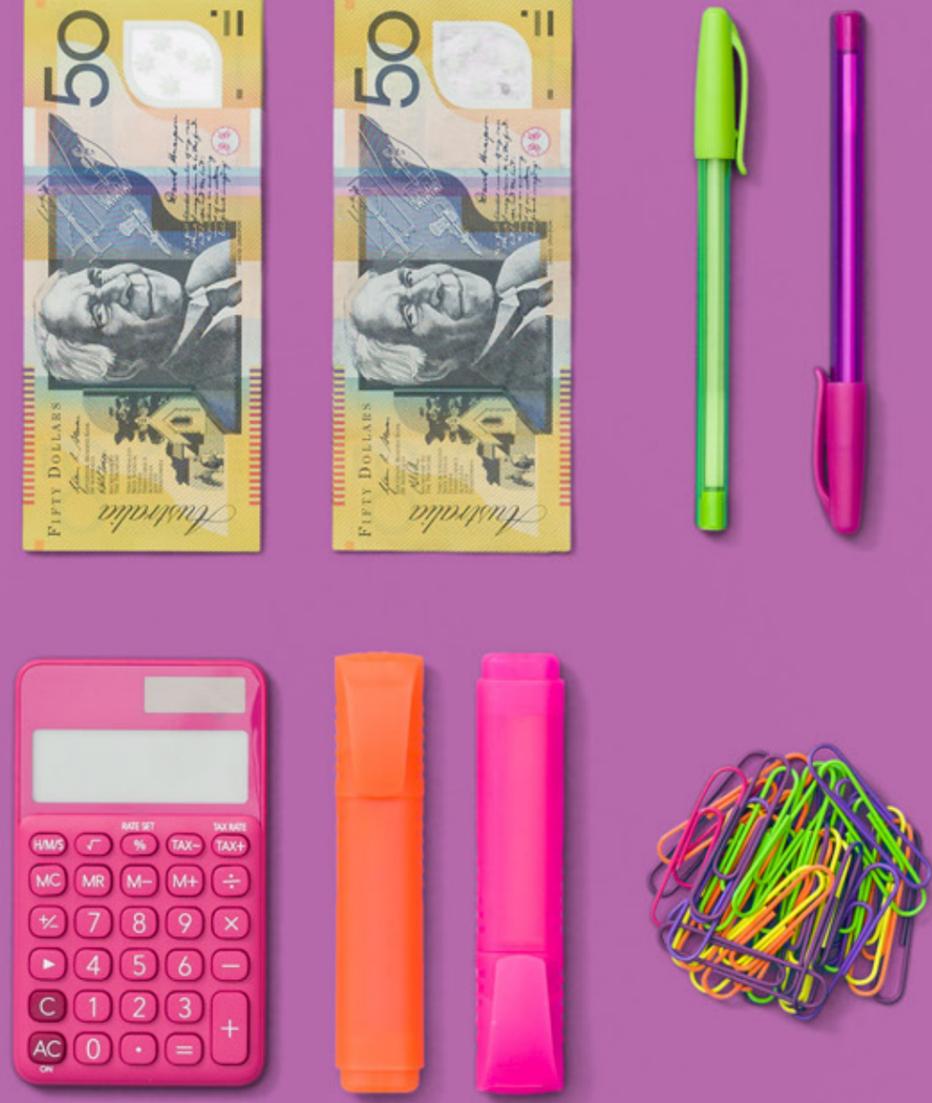
With the upcoming November 2022 Local Government elections in mind, I would like to thank the current Board Members for their commitment to Eastern Health Authority during their 4 year term. EHA's Board has a genuine interest in, and supports, the important public health protection work that we undertake on behalf of their respective councils. This interest and support is very much appreciated by me and other EHA staff members.

One of our valued staff members who recently moved interstate, sent a farewell message to her colleagues at EHA. In the message they expressed immense gratitude for the time spent at EHA and stated that they were incredibly proud of the work we do to protect the health of thousands of South Australians. It was lovely to see such a message and I know this attitude is reflective of the staff of EHA, who are a professional and committed group. My deep gratitude to all staff for their work during the last year and making this a great organisation to be part of.

Michael Livori
Chief Executive Officer

Governance

EHA is a body corporate, governed by a Board of Management comprised of two elected members from each Constituent Council.



Board of Management 2022

The Board met seven times during the year to consider EHA's business.

City / Town	Member	Total Meetings Attended
City Of Burnside	Cr P Cornish	●●●●●●○
	Cr J Davey	●●●●●●○
City Of Norwood Payneham & St Peters	Cr S Whittington	●●●●●●○
	Cr G Knoblauch	●●●●●●○
Campbelltown City Council	Cr J Kennedy	●●●●●●●
	M Hammond	●●●●●○○
City Of Prospect	Cr K Barnett	●●●●●●○
	N Cunningham	●●●○○○○
Town Of Walkerville	Cr J Nenke	●●●●●●○
	Cr N Coleman	●●●○○○○
	Cr ML Bishop	●○○○○○○

Finance Audit Committee

Members of EHA's Audit Committee include:

- Claudia Goldsmith Presiding Member
- Independent Member Madeleine Vezis
- Board Appointed Member Cr Peter Cornish

The Committee met on three occasions during the year.

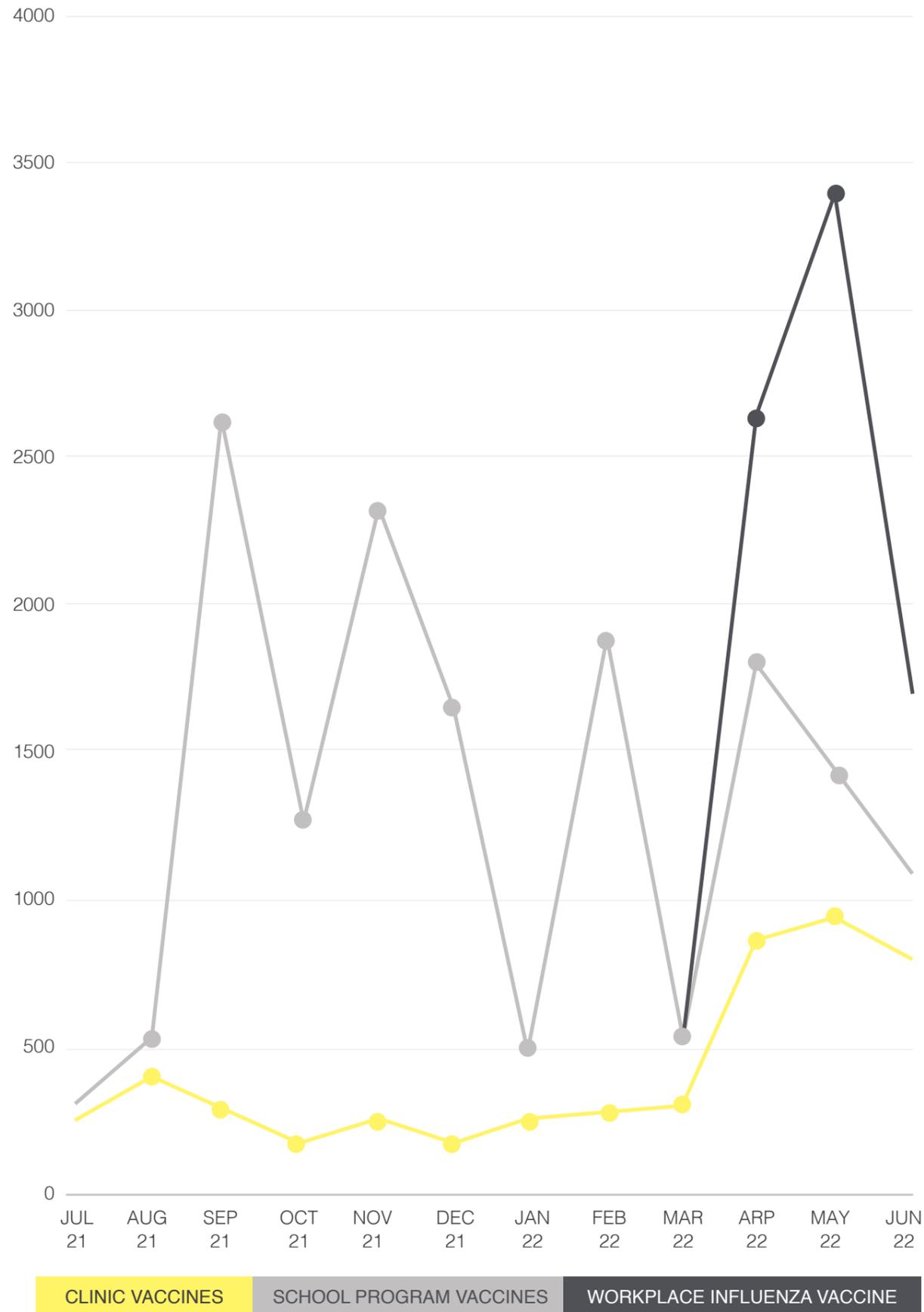


Immunisation

EHA provides a comprehensive, specialised, and convenient immunisation service by way of public immunisation clinics, school immunisation program and workplace immunisation programs to the residents of our Constituent Councils.



Combined demand for all immunisation services over the last year.



Public Immunisation Clinics

4,086 clients

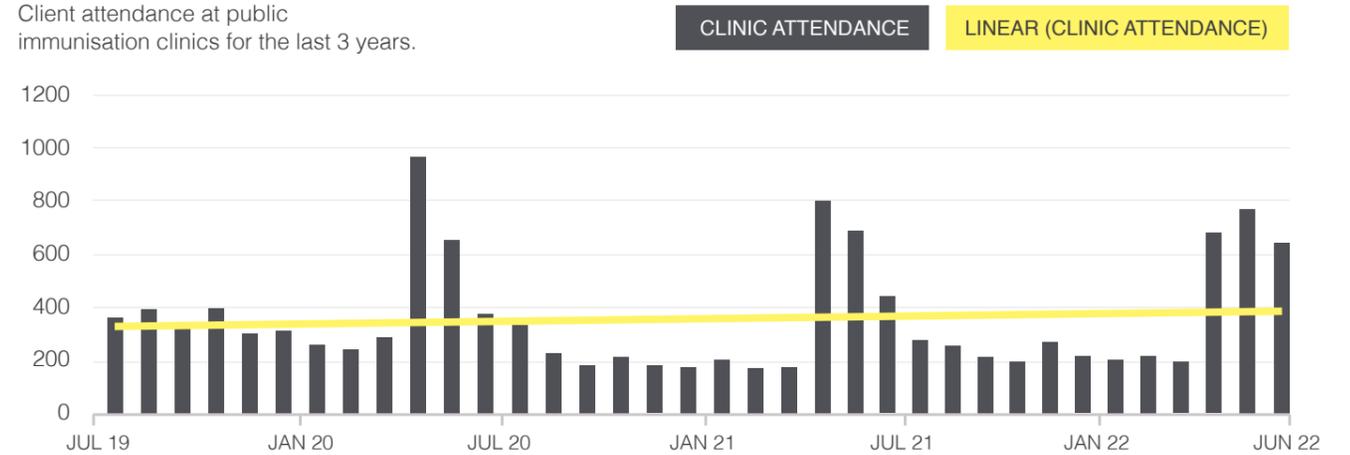
311 INCREASE (8.24%) from last year

were provided with

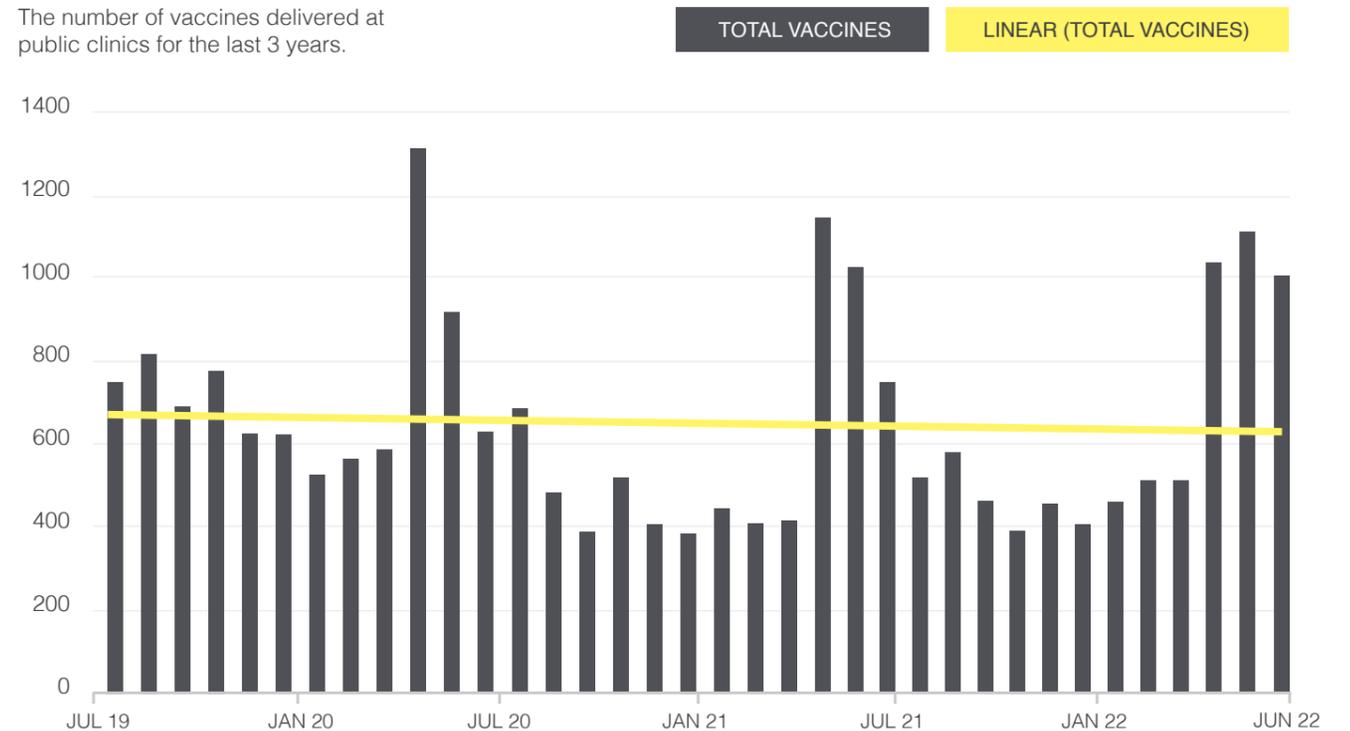
7,410 vaccinations

341 INCREASE (4.82%) from last year

Client attendance at public immunisation clinics for the last 3 years.



The number of vaccines delivered at public clinics for the last 3 years.



The number of clients per council area and their choice of clinic venue.

Where clients come from (council area)	Number of clients from council area	Where clients attended (clinic venue by %)						
		Burnside	Campbelltown	NPSP	Prospect	Walkerville	Adelaide Hills	Unley
Burnside	1,031	30%	6%	58%	1%	0%	1%	4%
Campbelltown	923	5%	29%	62%	1%	0%	0%	3%
NPSP	1,029	4%	6%	86%	1%	0%	0%	3%
Prospect	277	5%	5%	61%	23%	0%	0%	6%
Walkerville	171	4%	3%	86%	6%	0%	0%	2%
Adelaide Hills	184	3%	3%	16%	0%	0%	77%	2%
Unley	264	6%	2%	25%	1%	0%	1%	65%
Other	207	8%	5%	57%	5%	0%	5%	20%
Total number of clients	4,086							

School Immunisation Program 2021

During 2021, EHA completed 63 year level, high school immunisation visits to deliver the annual School Immunisation Program (SIP). A total of 10,402 vaccines were administered to both Year 8 and 10 students.

The minor decrease in the of 95 (-1%) vaccines administered when compared to the same period in 2020 is in part due to the COVID-19 vaccines being made available for students 12+ ages. Early in the year COVID-19 vaccines were required to have a 7-day interval between any other vaccine being administered. As a result, numerous students were unable to have their second schedule vaccination.

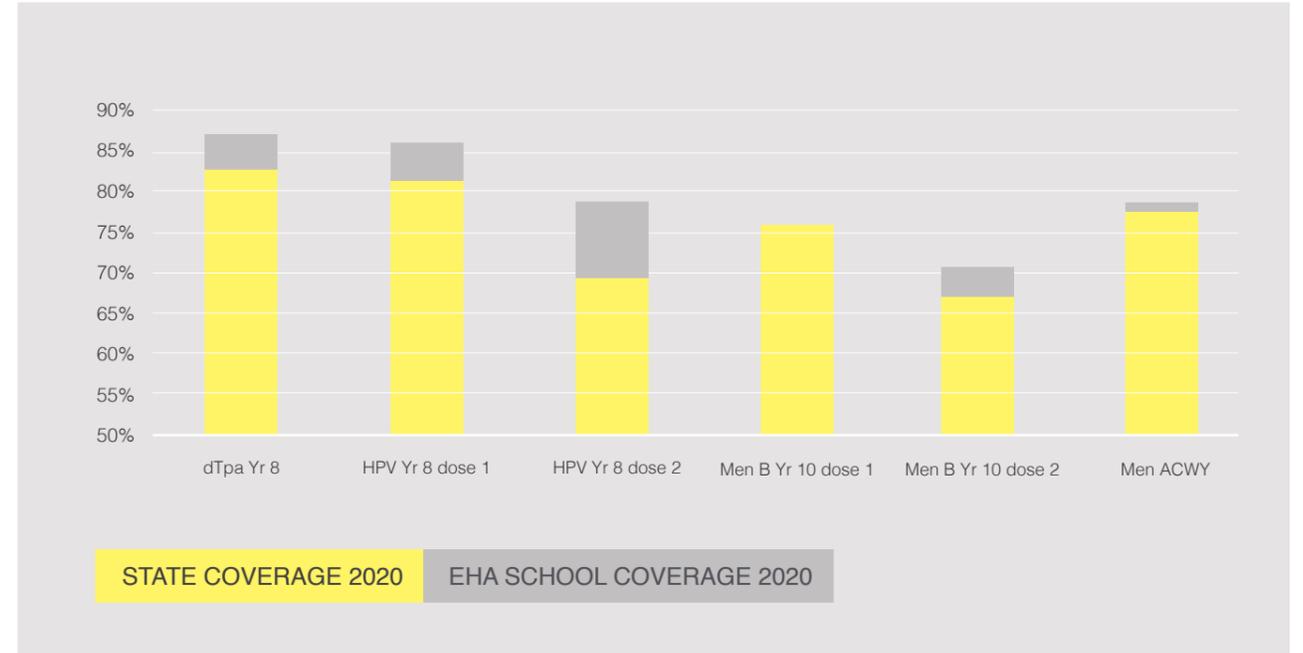
These students were able to attend one of the many EHA public immunisation clinic's to catch up on the missed vaccine. EHA effectively communicated the required COVID-19 interval and potential impact it may cause to their child's school vaccination visit to parents and guardians via SMS messages.

SA Health compiles data in relation to student immunisations each year to measure the success of the SIP program:

School Vaccinations for calendar year to date – January to December 2021.

Council	Human Papillomavirus	Diphtheria Tetanus and Pertussis (dTpa)	Meningococcal (Men B)	Meningococcal ACYW (Men ACWY)	Total
Burnside	1,166	650	1,075	629	3,520
Campbelltown	807	519	918	452	2,696
NPSP	1,034	474	1,064	590	3,162
Prospect	191	107	201	107	606
Walkerville	121	74	131	92	418
Total	3,319	1,824	3,389	1,870	10,402

A graph illustrating EHA vaccine coverage rates compared with the SA State coverage rates across all vaccines administered.

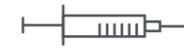


Workplace Immunisation Program

2022



87 WORKPLACE VISITS



3,276 VACCINES ADMINISTERED

2021



106 WORKPLACE VISITS



4,085 VACCINES ADMINISTERED

Public and Environmental Health

Environmental Health is the branch of public health that focuses on the interrelationships between people and their environment, promotes human health and well-being, and fosters healthy and safe communities.

website: [NEHA Environmental health](https://www.neha.org/EnvironmentalHealth)



Complaints and Referrals

Environmental Health Officer's responsibilities under the SA Public Health Act 2011 continued to extend to respond to control of the COVID-19 Pandemic spread within South Australia.

Public health related complaints/referrals from the public or State Government

213

2019-20

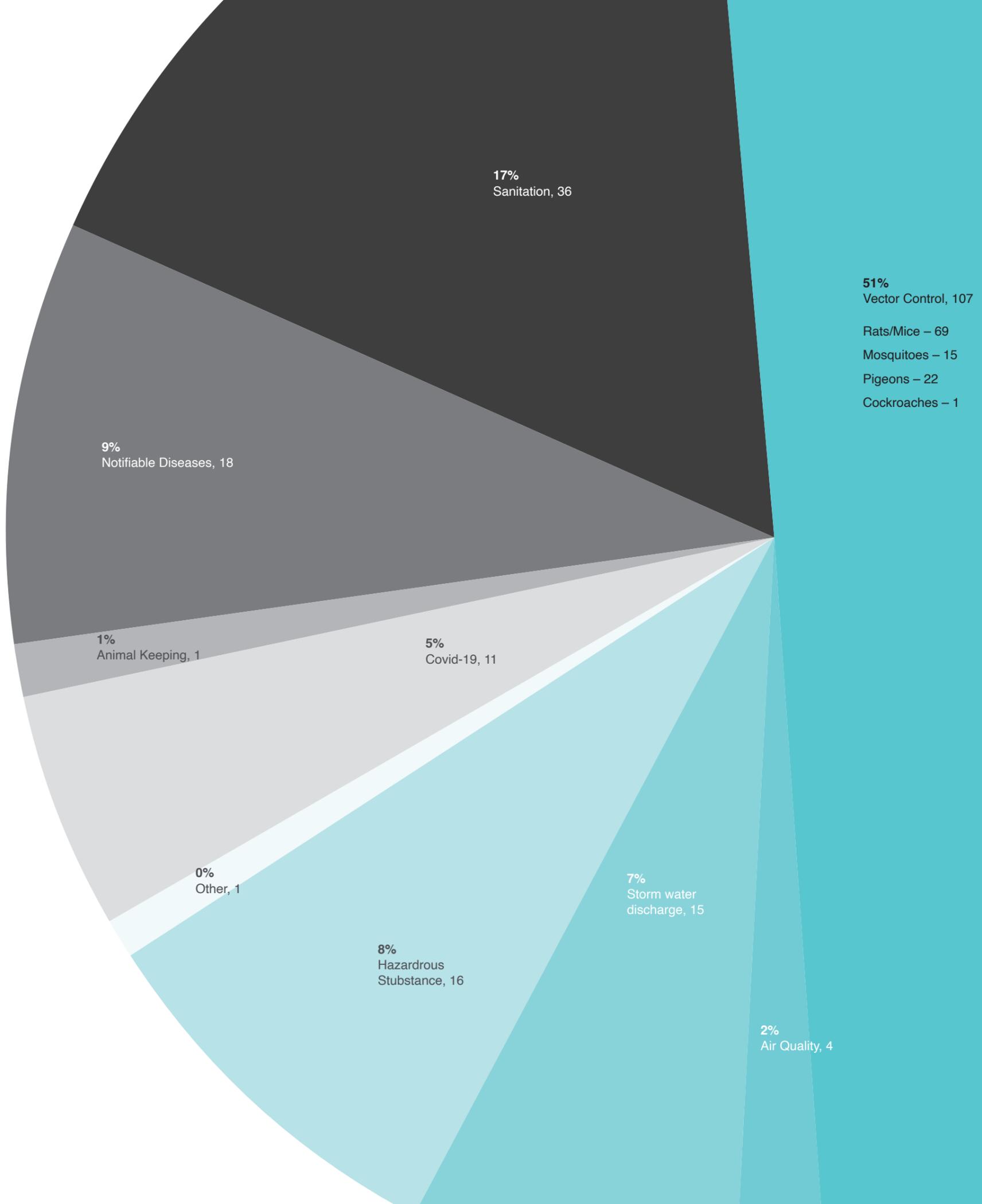
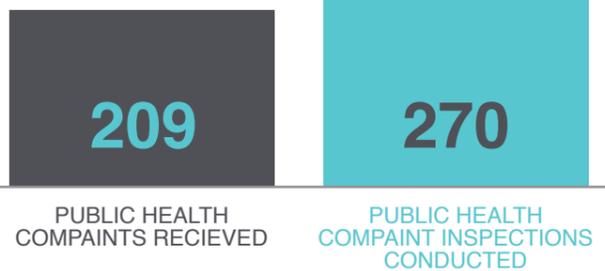
224

2020-21

209

2021-22

1.29 Inspections per complaint



Vector Complaints



Squalor



Hoarding



2.25 Inspections per complaint



	2020-21	2021-22
Campylobacter	248	261 ▲
Salmonella	38	43 ▲
Legionellosis	2	1 ▼
Cryptosporidiosis	4	5 ▲
Hepatitis A	0	0
Rotavirus	15	49 ▲
COVID-19	11	38,738 ▲

16

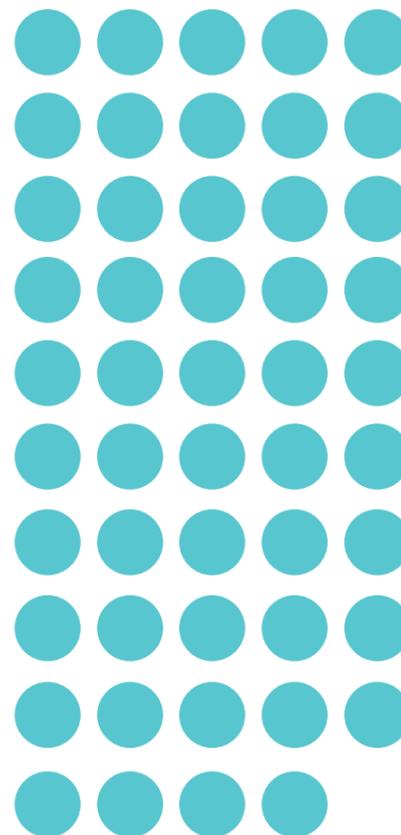
Hazardous substance complaints significant increase from 5 (2020-21)

15

Stormwater discharge complaints investigated comparable to 14 investigations received the previous year

11

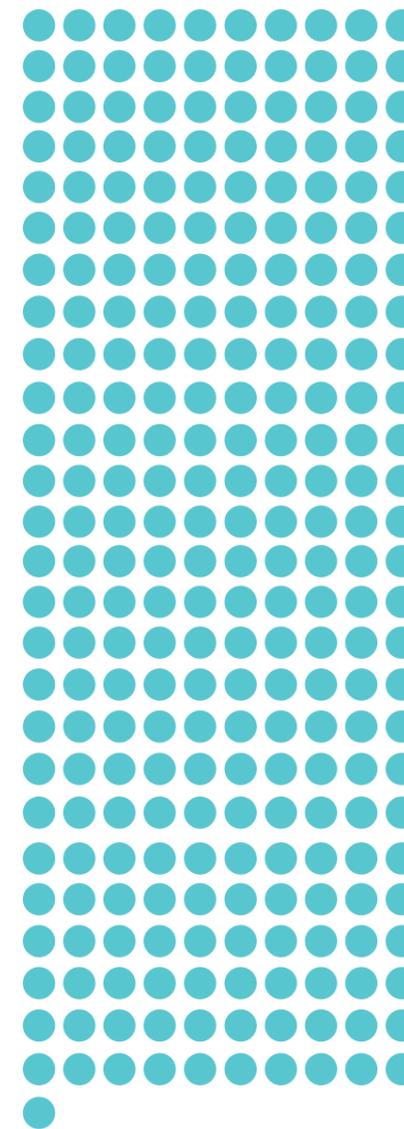
COVID-19 Social Distancing complaints a decrease from 15 complaints in 2020-21



49

Rotavirus notifications

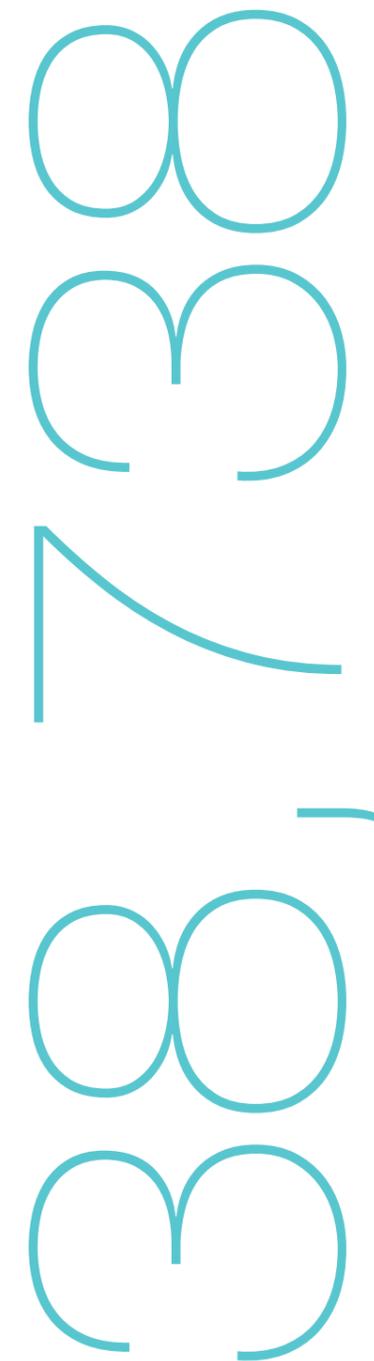
34 more compared to 2020-21



261

Salmonella notifications

5% increase compared to 2020-21



COVID-19 notifications

This significant number is a result of the State COVID-19 social distancing restrictions easing from December 2021.

Monitoring and Surveillance

Cooling Towers and Warm Water Systems (HRMWS)

19 Cooling Towers at 12 sites		8 Warm Water Systems at 4 sites	
Routine inspections	19	Routine inspections	8
Follow-up inspection	0	Follow-up inspection	0

6

detections of Legionella

3

from water samples taken from 3 separate HRMWS sites during routine inspections

3

from internal water testing taken from 3 separate HRMWS sites

Waste Control Systems

A small area within EHA's catchment is not connected to SA Water Sewer or a Community Wastewater Management Scheme, requiring the installation of an approved onsite wastewater system.

5

Onsite wastewater applications for wastewater works were received.

3

3 applications approved and 2 pending decisions.

0

Complaints received.

Public Swimming Pools and Spas

41 swimming pool and spa's at 27 sites

Routine inspections	59
Follow-up inspections	7
Complaint inspections	3

Personal Care and Body Art (PCBA)

All 10 tattoo premises involving high risk skin penetration practice were assessed. One follow-up inspection was required.

One complaint was received and investigated at a beauty premises. No further action taken.

Health Care and Community Services

LICENSING

5

Licence renewal applications were received and approved.

4 facilities – 1 year
1 facility – short term licence

MONITORING

7

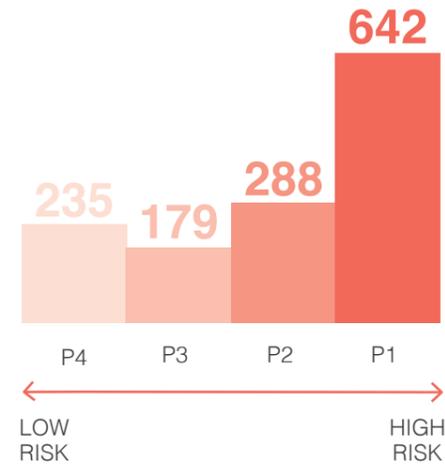
Unannounced routine licensing audits were conducted across 5 facilities.

COMPLAINTS

4

Complaint investigations were undertaken / ongoing.

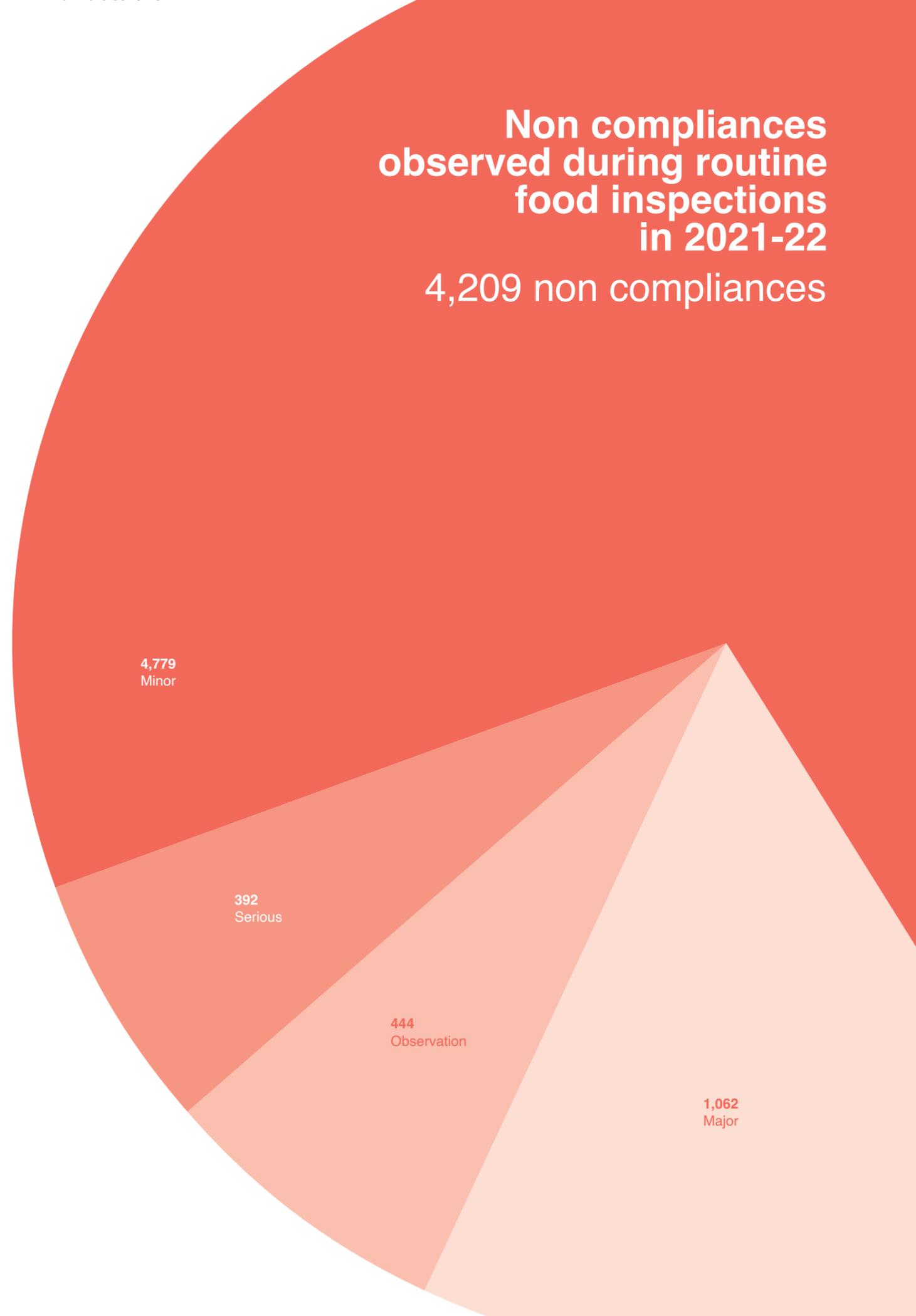
Food Safety Inspections



Non compliances observed during routine food inspections in 2021-22
4,209 non compliances

Total Number of inspections 2021-22

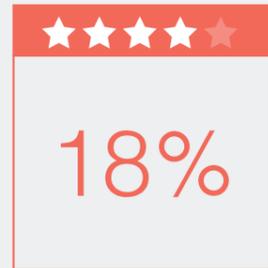
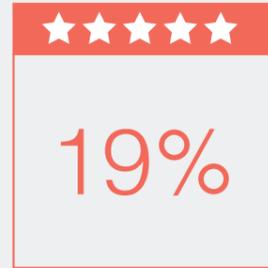
1,271 food safety inspections



Participation of the SA Health Food Star Rating Scheme (FSRS) commenced on 1 July 2022.

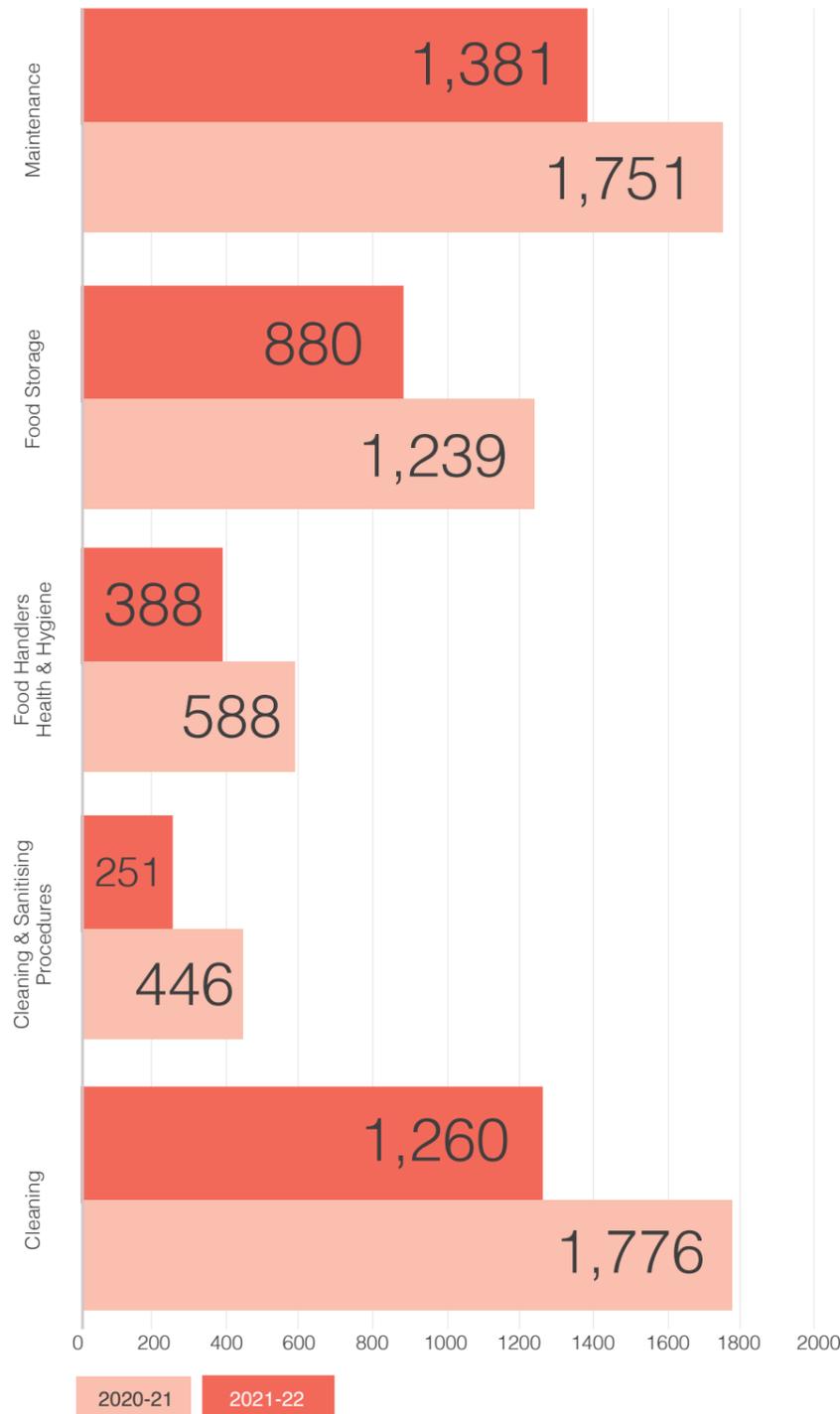
A total of **561** businesses are captured within the scheme.

425 captured FSRS inspections



The average non-compliances observed per routine inspections decreased by **36%**.

Two year comparison of the types of food safety non-compliances observed during routine inspections during 2021-22.



Food Safety Enforcement

59%

Routine inspections requiring a follow-up
Decrease from 61%

A graph illustrating the graduated response to enforcement under the Food Act 2001.



The majority of food businesses requiring legal action are P1 high risk businesses.

Number of businesses requiring legal action per risk rating.

	P1	P2	P3
Warning Letter	18	2	0
Improvement Notices	55	7	1
Offences Expiated	11	1	0
Prohibition Orders	6	1	1

Improvement Notices

63

Improvement Notices issued to 51 food businesses

12

Businesses issued with multiple Improvement Notices

7.2%

of routine inspections resulted in the issue of an Improvement Notice.

Expiations

12

businesses were expiated under the Food Act 2001.

1.74%

of routine inspections resulted in the issue of an Expiation Notice.

2021-22

Food Safety Audits

Scheduled food safety audits of food businesses serving food to vulnerable populations

143 Scheduled Audits
19% increase

74

10 increase Within EHA

69

13 increase outside of EHA's area

4

follow-up audits

Food Safety Complaints

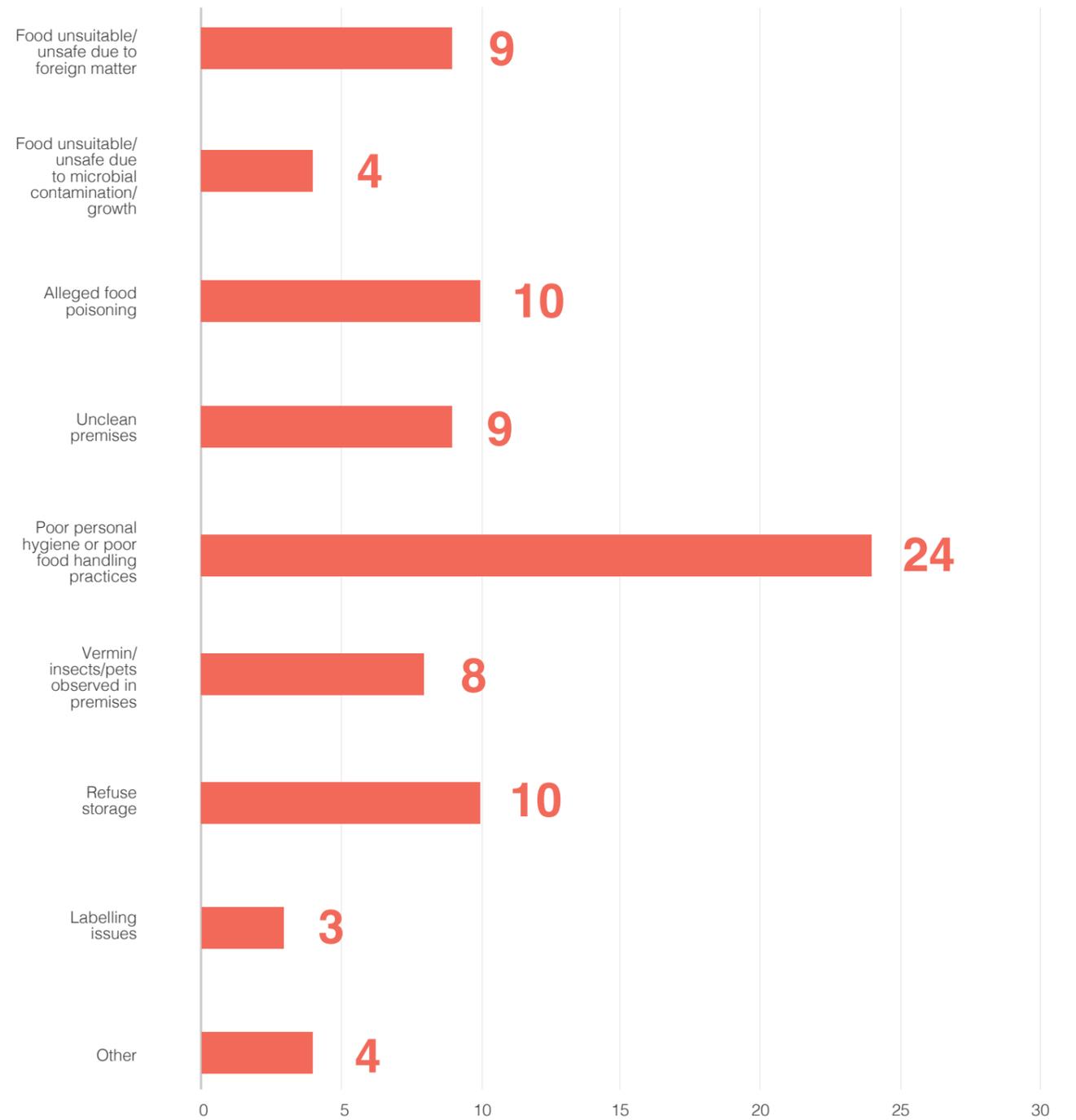
82

Food related complaints

52%

Relating to alleged food poisoning and poor personal hygiene and food handling practices.

Types of Food Complaints received in 2022.



Six food safety training session held and **65 participants attended.**

Summary

Financial Statement
for the year ending
30 June 2022

	2021	2022
INCOME		
Council Contributions	1,821,865	1,828,263
Statutory charges	150,625	111,391
User charges	235,151	295,541
Grants, subsidies and contributions	256,514	226,108
Investment income	4,901	4,320
Other income	4,5498	3,585
TOTAL INCOME	2,474,605	2,469,208
EXPENSES		
Employee Costs	1,635,933	1,750,609
Materials, contracts & other expenses	509,065	516,677
Depreciation, amortisation & impairment	190,797	168,844
Finance costs	48,445	44,752
TOTAL INCOME	2,384,240	2,482,882
OPERATING SURPLUS (DEFICIT)		
Asset disposal & fair value adjustments		
NET SURPLUS/(DEFICIT)	90,365	(13,674)
Other Comprehensive Income		
TOTAL COMPREHENSIVE INCOME	90,365	(13,674)
CURRENT ASSETS		
Cash and cash equivalents	782,896	640,883
Trade and Other Receivables	188,901	231,080
TOTAL CURRENT ASSETS	971,797	871,963
NON-CURRENT ASSETS		
Property, Plant & Equipment	1,300,714	1,214,249
TOTAL NON-CURRENT ASSETS	1,300,714	1,214,249
TOTAL ASSETS	2,272,511	2,086,212
CURRENT LIABILITIES		
Trade & Other Payables	163,940	133,225
Borrowings	177,021	140,794
Provisions	307,903	289,466
Liabilities relating to Non-current Assets held for Sale		
TOTAL CURRENT LIABILITIES	648,864	563,485
NON-CURRENT LIABILITIES		
Borrowings	1,036,687	961,297
Provisions	21,716	9,860
TOTAL NON-CURRENT LIABILITIES	1,058,403	971,157
TOTAL LIABILITIES	1,707,267	1,534,642
NET ASSETS	565,244	551,570
EQUITY		
Accumulated Surplus	565,244	551,570
TOTAL EQUITY	565,244	551,570

The General Purpose Financial Reports for the year ended 30 June 2022

General Purpose Financial Reports for the year ended 30 June 2022

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EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by Eastern Health Authority (EHA) 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 EHA's financial position at 30 June 2022 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Council's accounting and other records.

Michael Livori
CHIEF EXECUTIVE OFFICER

Cr Peter Cornish
CHAIRPERSON
EHA BOARD OF MANAGEMENT

Date: 31 August 2022

Eastern Health Authority
Statement of Comprehensive Income
for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
INCOME			
Council Contributions	2	1,828,263	1,821,865
Statutory charges	2	111,391	150,625
User charges	2	295,541	236,151
Grants, subsidies and contributions	2	226,108	256,514
Investment income	2	4,320	4,901
Other income	2	3,585	4,549
Total Income		2,469,208	2,474,605
EXPENSES			
Employee costs	3	1,750,609	1,635,933
Materials, contracts & other expenses	3	516,677	509,065
Depreciation, amortisation & impairment	3	168,844	190,797
Finance costs	3	46,752	48,445
Total Expenses		2,482,882	2,384,240
OPERATING SURPLUS / (DEFICIT)		(13,674)	90,365
Other Comprehensive Income		-	-
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME		(13,674)	90,365

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

Eastern Health Authority
Statement of Financial Position
as at 30 June 2022

	Notes	2022 \$	2021 \$
ASSETS			
Current Assets			
Cash and cash equivalents	4	640,883	782,896
Trade & other receivables	4	231,080	188,901
Total Current Assets		871,963	971,797
Non-current Assets			
Infrastructure, property, plant & equipment	5	1,214,249	1,300,714
Total Non-current Assets		1,214,249	1,300,714
Total Assets		2,086,212	2,272,511
LIABILITIES			
Current Liabilities			
Trade & other payables	6	133,225	163,940
Borrowings	6	140,794	177,021
Provisions	6	289,466	307,903
Total Current Liabilities		563,485	648,864
Non-current Liabilities			
Borrowings	6	961,297	1,036,687
Provisions	6	9,860	21,716
Total Non-current Liabilities		971,157	1,058,403
Total Liabilities		1,534,642	1,707,267
NET ASSETS		551,570	565,244
EQUITY			
Accumulated Surplus		551,570	565,244
TOTAL EQUITY		551,570	565,244

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

Eastern Health Authority
Statement of Changes in Equity
for the year ended 30 June 2022

	Notes	Acc'd Surplus	TOTAL EQUITY
2022		\$	\$
Balance at end of previous reporting period		565,244	565,244
Net Surplus / (Deficit) for Year		(13,674)	(13,674)
Balance at end of period	9	551,570	551,570
		Acc'd Surplus	TOTAL EQUITY
2021		\$	\$
Balance at end of previous reporting period		474,879	474,879
Net Surplus / (Deficit) for Year		90,365	90,365
Balance at end of period	9	565,244	565,244

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

Eastern Health Authority
Statement of Cash Flows
for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Receipts:</i>			
Council Contributions		1,828,263	1,821,865
Statutory Charges		111,391	150,625
User charges		227,946	227,736
Investment receipts		4,044	5,757
Grants utilised for operating purposes		226,108	256,514
Other revenues		3,585	4,549
<i>Payments:</i>			
Employee costs		(1,764,556)	(1,637,628)
Materials, contracts & other expenses		(536,431)	(525,832)
Finance payments		(48,367)	(49,988)
Net Cash provided by (or used in) Operating Activities		51,983	253,598
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		(82,379)	-
Net Cash provided by (or used in) Investing Activities		(82,379)	-
CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Payments:</i>			
Repayments of borrowings		(74,132)	(70,732)
Repayment of principal portion of lease liabilities		(37,485)	(121,280)
Net Cash provided by (or used in) Financing Activities		(111,617)	(192,012)
Net Increase (Decrease) in cash held		(142,013)	61,586
Cash & cash equivalents at beginning of period	7	782,896	721,310
Cash & cash equivalents at end of period	7	640,883	782,896

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

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 1 - Significant 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 Accounting 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.

1.2 Historical Cost Convention

Except as 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 requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying Eastern Health Authority's (EHA) 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 dollar.

1.5 Covid-19

The COVID-19 pandemic has impacted the 2021/22 financial statements. The financial impacts are a direct result of either EHA response to the pandemic or due to mandatory shutdowns as directed by the Australian Government and the advice from the Australian Government Department of Health and SA Health.

2 The Local Government Reporting Entity

Eastern Health Authority is incorporated under the SA Local Government Act 1999 and has its principal place of business at 101 Payneham Rd, St Peters SA. These consolidated financial statements include the EHA's direct operations and all entities through which EHA controls resources to carry on its functions. In the process of reporting on the EHA as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

3 Income recognition

3.1 Revenue

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 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which the EHA 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 transactions where the consideration to acquire an 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 has been received to enable the EHA to acquire or construct a recognisable non-financial asset that is to be controlled by EHA. In this case, EHA recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 1 - Significant Accounting Policies

4 Cash, Cash Equivalents and Other Financial Instruments

4.1 Cash, Cash Equivalent Assets

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

4.2 Other Financial Instruments

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 also form part of Note 8.

5 Property, Plant & Equipment

5.1 Initial Recognition

All assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition.

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 EHA 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. Examples of capitalisation thresholds applied during the year are given in Note 5.

5.3 Depreciation of Non-Current Assets

Property, plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of EHA, best reflects the consumption of the service potential embodied in those assets.

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

Major depreciation periods for each class of asset are shown in Note 5. Depreciation periods for infrastructure assets have been estimated based on the best information available to EHA, 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.

5.4 Impairment

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 EHA were deprived thereof, are not subject to impairment testing.

Other 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 inflows or value in use).

Where an asset that has been revalued is subsequently impaired, the impairment is first offset against such amount as stands to the credit of that class of assets in Asset Revaluation Reserve, any excess being recognised as an expense.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022
Note 1 - Significant Accounting Policies

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.

6.2 Payments Received in Advance & Deposits

Amounts received from external parties in advance of service delivery, and security deposits held against possible damage to EHA assets, are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

7 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.

Loans 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". Interest free loans are carried at their nominal amounts; interest revenues foregone by the lender effectively being a reduction of interest expense in the period to which it relates.

8 Provisions

8.1 Employee Benefits

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 on costs) 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 on costs) 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.

No accrual is made for sick leave as EHA 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. EHA does not make payment for untaken sick leave.

Superannuation:

The Authority makes employer superannuation contributions in respect of its employees to the Hostplus Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Authority's involvement with the schemes are reported in Note 11.

9 Leases

EHA assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

Authority as a lessee:

EHA recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

i) Right-of-use assets

The Authority recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022
Note 1 - Significant Accounting Policies

Right of use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

The right-of-use assets are also subject to impairment. Refer to the accounting policies in section 6.5 - Impairment of non-financial assets above.

ii) Lease liabilities

At the commencement date of the lease, the EHA recognises lease liabilities measured at the present value of lease payments to be made over the lease term. In calculating the present value of lease payments, the Authority uses its incremental borrowing rate or the interest rate implicit in the lease.

iii) Short-term leases and leases of low-value assets

EHA applies the short-term lease recognition exemption to its short-term leases of motor vehicles (i.e., those leases that have a lease term of 12 months or less from the commencement date). It also applies the low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

10 GST Implications

In accordance with UIG Abstract 1031 "Accounting for the Goods & Services Tax"

- Receivables and Creditors include GST receivable and payable.
- Except in relation to input taxed activities, revenues and operating expenditures exclude GST receivable and payable.
- Non-current assets and capital expenditures include GST net of any recoupment.
- Amounts included in the Statement of Cash Flows are disclosed on a gross basis.

11 New and amended standards and interpretations

EHA applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2021. New standards and amendments relevant to EHA are listed below. EHA has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Amendments to AASB 16 Covid-19 Related Rent Concessions:

In 2020, the AASB issued AASB 2020-4, Amendments to AASBs - Covid-19-Related Rent Concessions. The amendments provide relief to lessees from applying AASB 16 guidance on lease modification accounting for rent concessions arising as a direct consequence of the Covid-19 pandemic. As a practical expedient, a lessee may elect not to assess whether a Covid-19 related rent concession from a lessor is a lease modification. A lessee that makes this election accounts for any change in lease payments resulting from the Covid-19 related rent concession the same way it would account for the change under IFRS 16, if the change were not a lease modification. The amendment was intended to apply until 30 June 2021, but as the impact of the Covid-19 pandemic is continuing, in 2021 the AASB extended the period of application of the practical expedient to 30 June 2022. The amendment applies to annual reporting periods beginning on or after 1 April 2021. This amendment had no impact on the consolidated financial statements of the Group.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 2 - INCOME

	Notes	2022 \$	2021 \$
COUNCIL CONTRIBUTIONS			
City of Burnside		448,572	438,131
Campbelltown City Council		478,298	452,548
City of Norwood, Payneham & St Peters		571,786	586,308
City of Prospect		225,897	210,656
Town of Walkerville		103,710	103,032
Public Health Plan/Service Review (equal constituent share)		-	31,190
		1,828,263	1,821,865
STATUTORY CHARGES			
Inspection Fees: Food		91,848	91,852
Inspection Fees: Legionella		8,524	10,665
SRF Licences		2,145	3,255
Fines & expiation fees		8,874	44,853
		111,391	150,625
USER CHARGES			
Immunisation: Clinic Vaccines		68,441	62,086
Immunisation: Service Provision		69,000	-
Immunisation: Worksite Vaccines		73,044	96,879
Immunisation: Clinic Service Fee		1,050	-
Food Auditing		84,006	77,186
		295,541	236,151
INVESTMENT INCOME			
Interest on investments:			
Local Government Finance Authority		4,320	4,901
		4,320	4,901
OTHER INCOME			
Motor Vehicle Reimbursements		2,992	3,705
Sundry		593	844
		3,585	4,549
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Immunisation: School Programme		182,701	180,024
Immunisation: AIR		18,240	21,860
Immunisation: PHN Project		25,167	54,630
		226,108	256,514

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 3 - EXPENSE

	Notes	2022 \$	2021 \$
EMPLOYEE COSTS			
Salaries and Wages		1,510,095	1,434,514
Employee leave expense		18,047	35,942
Superannuation - defined contribution plan contributions	11	144,032	128,218
Superannuation - defined benefit plan contributions	11	16,909	16,100
Workers' Compensation Insurance		16,451	17,050
Other - Agency staff and Consultant Medical Officer		45,075	4,109
Total Operating Employee Costs		1,750,609	1,635,933
Total Number of Employees			
		18	18
<i>(Full time equivalent at end of reporting period)</i>			
MATERIALS, CONTRACTS & OTHER EXPENSES			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		8,300	8,000
Bad and Doubtful Debts		4,251	-
Governance expenses		10,437	4,158
Lease Expenses	10	15,783	3,769
Subtotal - Prescribed Expenses		38,771	15,927
<u>Other Materials, Contracts & Expenses</u>			
Accounting		5,127	8,848
Contractors		23,154	26,065
Energy		8,868	9,066
Fringe benefits tax		14,272	14,272
Human resources		15,657	7,573
Income protection		25,692	18,355
Insurance		30,085	29,245
IT licencing & support		147,883	119,736
Legal Expenses		13,560	28,646
Motor vehicle expenses		19,895	15,399
Parts, accessories & consumables		94,211	143,529
Printing & stationery		17,660	21,155
Staff training		13,410	6,924
Sundry		22,327	24,150
Telephone		17,758	14,414
Work health & safety consultancy		8,347	5,761
Subtotal - Other Materials, Contracts & Expenses		477,906	493,138
		516,677	509,065

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 3 - EXPENSE con't

	2022	2021
Notes	\$	\$
DEPRECIATION, AMORTISATION & IMPAIRMENT		
Depreciation		
Buildings & Other Structures	23,642	23,642
Office Equipment, Furniture & Fittings	14,247	15,877
Right of Use Assets	<u>130,955</u>	<u>151,278</u>
	<u>168,844</u>	<u>190,797</u>
FINANCE COSTS		
Interest on Loans	5,532	6,332
Interest on Leases	<u>41,220</u>	<u>42,113</u>
	<u>46,752</u>	<u>48,445</u>

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 4 - CURRENT ASSETS

	2022	2021
Notes	\$	\$
CASH & EQUIVALENT ASSETS		
Cash on Hand and at Bank	159,713	405,770
Deposits at Call	<u>481,170</u>	<u>377,126</u>
	<u>640,883</u>	<u>782,896</u>
TRADE & OTHER RECEIVABLES		
Accrued Revenues	369	93
Debtors - general	230,711	163,116
Prepayments	-	25,692
	<u>231,080</u>	<u>188,901</u>

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 5 - PROPERTY, PLANT & EQUIPMENT (IPP&E)

Fair Value Level	2021 \$				2022 \$			
	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Buildings & Other Structures	-	472,846	(235,612)	237,234	-	472,846	(259,254)	213,592
Office Equipment, Furniture & Fittings	-	264,186	(235,983)	28,203	-	264,185	(250,229)	18,501
Right of Use Assets	-	1,333,000	(297,723)	1,035,277	-	1,325,000	(342,844)	982,156
Total IPP&E	-	2,070,032	(769,318)	1,300,714	-	2,062,031	(852,327)	1,214,249
Comparatives	-	2,070,032	(578,521)	1,491,511	-	2,070,032	(769,318)	1,300,714

This Note continues on the following pages.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 5 -PROPERTY, PLANT & EQUIPMENT

	2021 \$				2022 \$			
	Carrying Amount	Additions		Disposals	Dep'n	Carrying Amount		
		New / Upgrade	Renewals					
Buildings & Other Structures	237,234	-	-	-	(23,642)	213,592		
Office Equipment, Furniture & Fittings	28,203	-	4,545	-	(14,247)	18,501		
Right of Use Assets	1,035,277	-	77,834	-	(130,955)	982,156		
Total IPP&E	1,300,714	-	82,379	-	(168,844)	1,214,249		
Comparatives	1,491,511	-	-	-	(190,797)	1,300,714		

This note continues on the following pages.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 6 - LIABILITIES

	Notes	2022		2021	
		Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES					
Goods & Services		75,708	-	122,323	-
Accrued expenses - employee entitlements		54,921	-	38,575	-
Accrued expenses - other		836	-	2,451	-
GST Payable		1,760	-	591	-
		133,225	-	163,940	-
BORROWINGS					
Loans		38,391	-	74,132	38,391
Leases Liabilities	10	102,403	961,297	102,889	998,296
		140,794	961,297	177,021	1,036,687
PROVISIONS					
LSL Employee entitlements (including oncosts)		165,971	9,860	167,217	21,716
AL Employee entitlements (including oncosts)		123,495	-	140,686	-
		289,466	9,860	307,903	21,716

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 7 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

	Notes	2022	2021
		\$	\$
Total cash & equivalent assets	4	640,883	782,896
Balances per Cash Flow Statement		640,883	782,896

(b) Reconciliation of Change in Net Assets to Cash from Operating Activities

Net Surplus (Deficit)		(13,674)	90,365
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		168,844	190,797
Net increase (decrease) in unpaid employee benefits		(13,947)	(1,695)
		141,223	279,467
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		(42,179)	(33,251)
Net increase (decrease) in trade & other payables		(47,061)	7,382
Net Cash provided by (or used in) operations		51,983	253,598

(c) Financing Arrangements

Unrestricted access was available at balance date to the following lines of credit:

Corporate Credit Cards		5,000	5,000
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Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 8 - FINANCIAL INSTRUMENTS

All financial instruments are categorised as *loans and receivables*.

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits **Accounting Policy:** initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned

Terms & conditions: Deposits are returning fixed interest rates 0.30% (2021: 0.30%).

Carrying amount: approximates fair value due to the short term to maturity.

Receivables - Fees & other 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

Terms & conditions: Unsecured, and do not bear interest. Although Authority is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Authority's boundaries.

Carrying amount: approximates fair value (after deduction of any allowance).

Receivables - other levels of government

Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.

Carrying amount: approximates fair value.

Liabilities - 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

Carrying amount: approximates fair value.

Liabilities - Finance Leases

Accounting Policy: accounted for in accordance with AASB 16 as stated in Note 10

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 8 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

	2022	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		\$	\$	\$	\$	\$
Cash & Equivalents		640,883	-	-	640,883	640,883
Receivables		233,141	-	-	233,141	231,080
Total		874,024	-	-	874,024	871,963
Financial Liabilities						
Payables		77,861	-	-	77,861	77,468
Current Borrowings		38,391	-	-	38,391	38,391
Lease Liabilities		102,403	347,325	613,972	1,063,700	1,063,700
Total		218,655	347,325	613,972	1,179,952	1,179,559
	2021	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		\$	\$	\$	\$	\$
Cash & Equivalents		782,896	-	-	782,896	782,896
Receivables		163,209	-	-	163,209	163,209
Total		946,105	-	-	946,105	946,105
Financial Liabilities						
Payables		122,914	-	-	122,914	122,914
Current Borrowings		74,132	-	-	74,132	74,132
Lease Liabilities		102,889	330,236	668,060	1,101,185	1,101,185
Non-Current Borrowings		-	38,391	-	38,391	38,391
Total		299,935	368,627	668,060	1,336,622	1,336,622

The following interest rates were applicable to Authority's borrowings at balance date:

	30 June 2022		30 June 2021	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$	%	\$
Fixed Interest Rates	4.75	38,391	4.75	122,523
		38,391		122,523

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 8 - FINANCIAL INSTRUMENTS (con't)

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 EHA.

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 EHA is the carrying amount, net of any impairment. All EHA investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 & 6 in relation to individual classes of receivables, exposure is concentrated within the EHA's boundaries, and 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 EHA'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 EHA will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. EHA also has available a range of bank overdraft and standby borrowing facilities that it can access.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Authority has a balance of both fixed and variable interest rate borrowings and investments. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 9 - UNIFORM PRESENTATION OF FINANCES

The following is a high level summary of both operating and capital investment activities of the EHA prepared on a simplified Uniform Presentation Framework basis.

All Local Government Authority in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangements ensure that all Authorities provide a common 'core' of financial information, which enables meaningful comparisons of the EHA's finances

	2022	2021
	\$	\$
Income	2,469,208	2,474,605
Expenses	<u>(2,482,882)</u>	<u>(2,384,240)</u>
Operating Surplus / (Deficit)	(13,674)	90,365
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	(82,379)	-
Add back Depreciation, Amortisation and Impairment	168,844	190,797
	<u>86,465</u>	<u>190,797</u>
Net Lending / (Borrowing) for Financial Year	<u>72,791</u>	<u>281,162</u>

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 10 - OPERATING LEASES

Authority as a Lessee

Right of Use Asset

(include description of assets which are leased)

Set out below are the carrying amounts (written down value) of right of use assets recognised within Infrastructure Property, Plant & Equipment

Carrying Value	Building & Structures	Motor Vehicles	Office Equipment	Total
At 1 July 2021	1,008,000	27,277	-	1,035,277
Additions	-	77,834	-	77,834
Depreciation Charge	(96,000)	(34,955)	-	(130,955)
At 30 June 2022	912,000	70,156	-	982,156

Set out below are the carrying amounts of lease liabilities (including under interest bearing loans and borrowings) and the movements during the period:

	2022	2021
Opening Balance 1 July 2021	1,101,185	1,222,465
Additions	77,834	-
Payments	(115,349)	(121,280)
Closing Balance 30 June 2022	1,063,670	1,101,185
Current	102,403	102,889
Non Current	961,267	998,296

The maturity analysis of lease liabilities is included in note 8

The following are amounts recognised on profit or loss:

Depreciation expense right of use asset	-	151,278
Interest expense on lease liabilities	41,220	42,113
Expenses relating to short term leases	15,783	3,769
Total amount recognised in profit and loss	57,003	197,160

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 11 – SUPERANNUATION

EHA makes employer superannuation contributions in respect of its employees to Hostplus Super (formerly Statewide Superannuation Scheme). There are 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 (9.50% in 2020-21; 10.0% in 2021-22). No further liability accrues to the EHA 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. EHA makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2020-21) of "superannuation" salary.

In addition, EHA 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 119.34(a), EHA 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 2022. 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 EHA's contribution rates at some future time.

Contributions to Other Superannuation Schemes

EHA 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 net assets of the scheme, and no further liability attaches to the EHA.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 12 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES

There are no contingencies, assets or liabilities not recognised in the financial statements for the year ended 30 June 2022.

Note 13 - EVENTS OCCURRING AFTER REPORTING DATE

There are no events subsequent to 30 June 2022 that need to be disclosed in the financial statements.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 14 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the EHA include the Chairperson, Board Members, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, the Key Management personnel were paid the following total compensation:

	2022	2021
	\$	\$
Salaries, allowances & other short term benefits	190,215	180,314
TOTAL	190,215	180,314

Amounts received from Related Parties during the financial year:

	2022	2021
	\$	\$
City of Burnside	448,572	438,131
Campbelltown City Authority	478,298	452,548
City of Norwood, Payneham & St Peters	571,786	586,308
City of Prospect	225,897	210,656
Town of Walkerville	103,710	103,032
Public Health Plan/Service Review (equal constituent share)	-	31,190
TOTAL	1,828,263	1,821,865

Amounts paid to Related Parties during the financial year:

	2022	2021
	\$	\$
City of Norwood, Payneham & St Peters	110,754	108,739
TOTAL	110,754	108,739

Description of Services provided to all related parties above:

Assist the Constituent Councils to meet their legislative responsibilities in accordance with the SA Public Health Act 2011, the Food Act 2001 (SA), the Supported Residential Facilities Act 1992 (SA), the Expiation of Offences Act 1996 (SA), (or any successor legislation to these Acts) and any other legislation regulating similar matters that the Constituent Councils determine is appropriate within the purposes of EHA; Take action to preserve, protect and promote public and environmental health within the area of the Constituent Councils.



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2022, the Auditor, Bentleys SA Audit Partnership, has maintained its independence in accordance with the requirements of 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(3) *Local Government (Financial Management) Regulations 2011*.

Michael Livori
CHIEF EXECUTIVE OFFICER

Madeleine Vezis
PRESIDING MEMBER
AUDIT COMMITTEE

Date: 22 August 2022



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

CERTIFICATION OF AUDITOR INDEPENDENCE

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This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.

Paul Di Iulio
CHIEF EXECUTIVE OFFICER
CAMPBELLTOWN CITY COUNCIL

Date: 12 July 2022



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2022, the Auditor, Bentleys SA Audit Partnership, has maintained its independence in accordance with the requirements of 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(3) *Local Government (Financial Management) Regulations 2011*.


Chris Cowley
CHIEF EXECUTIVE OFFICER
CITY OF BURNSIDE

Date: 18 July 2022



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

CERTIFICATION OF AUDITOR INDEPENDENCE

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This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.


Mario Varone PSM.
CHIEF EXECUTIVE OFFICER
CITY OF NORWOOD, PAYNEHAM & ST PETERS

Date: 14. 07. 2022



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2022, the Auditor, Bentleys SA Audit Partnership, has maintained its independence in accordance with the requirements of 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(3) *Local Government (Financial Management) Regulations 2011*.

Chris White
CHIEF EXECUTIVE OFFICER
CITY OF PROSPECT

Date: 14 July 2022



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2022, the Auditor, Bentleys SA Audit Partnership, has maintained its independence in accordance with the requirements of 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(3) *Local Government (Financial Management) Regulations 2011*.

Scott Reardon
ACTING CHIEF EXECUTIVE OFFICER
CORPORATION OF THE TOWN OF WALKERVILLE

Date: 12/07/2022



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bentleys.com.au

Certification of Auditor Independence

I confirm that, for the audit of the financial statements of Eastern Health Authority Inc for the year ended 30 June 2022, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, 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.

Bentleys SA Audit Partnership



David Francis
Partner

Dated at Adelaide this 31st day of August 2022



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- ▶ Advisors
- ▶ Accountants
- ▶ Auditors

