





Message from the Chairperson

Cr Peter Cornish

With over 125 years of accumulated experience in its public health staff and over 100 years of accumulated experience in its immunisation staff; it is no wonder why EHA provides such a remarkable service for its community.

The Eastern Health Authority (EHA) continues to deliver remarkable service during this continued period of uncertainty of a global pandemic.

The residents and ratepayers of its five constituent Councils (the Cities of Norwood, Payneham and St Peters, Campbelltown, Burnside, Prospect and the Town of Walkerville) continued to benefit directly and indirectly from the operations of EHA. In June 2021, an independent service review which benchmarked EHA against other comparable Councils in Food inspection, Food enforcement and Immunisation activities was presented.

The review details that EHA conducts more food safety inspection, and the highest follow-up inspections as a total and percentage of premises within our service area. It also details EHA provides a greater immunisation service with the highest proportion of its aggregate population compared to other comparative Councils. The review did make governance and administrative recommendations ensuring EHA continuously improves and maintains and improves its current service levels. The Board will be addressing these recommendations.

With over 125 years of accumulated experience in its public health staff and over 100 years of accumulated experience in its immunisation staff; it is no wonder why EHA provides such a remarkable service for its community.

I thank all the hard working staff at EHA especially during a challenging year in the ever changing public health area.

I am thrilled to bring the 2020-21 Annual Report for your consideration.

Cr Peter Cornish
Chairperson



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.

Prospect

Rateable Properties	10,148
Population of Council	21,520

Walkerville

Rateable Properties	4,067
Population of Council	8,094

NPSP

Rateable Properties	20,097
Population of Council	36,750



CITY OF PROSPECT



TOWN OF WALKERVILLE



City of Norwood Payneham & St Peters



CAMPBELLTOWN CITY COUNCIL

Campbelltown

Rateable Properties	24,476
Population of Council	53,082



City of Burnside

Burnside

Rateable Properties	21,191
Population of Council	46,127

Total

Rateable Properties	79,979
Population of Councils	165,573



Chief Executive Officer's Report

Michael Livori

The continual focus on COVID-19 related issues and disruptions has continued to dominate our lives during the past year. We have had to remain agile and adapt as the situation continues to unfold while continuing our important public health protection responsibilities. In addition to our existing health protection work, our staff continue to undertake COVID-19 compliance checks during their routine assessments in accordance with the Emergency Management Directions put in place to manage the pandemic. The crisis has certainly highlighted the importance of effective public health systems and responses.

Our public immunisation clinics continue to be very popular with 3,775 clients receiving 7,069 vaccines. With ongoing COVID-19 restrictions in place we continued with appointment-based clinics which has had an impact on the number of clients that can be serviced comparing to the previous year. The School Based Immunisation Programme delivered 10,497 vaccines to high school students and our coverage rates continue to be higher than the state average. An enhanced SMS reminder system for absentees was introduced with positive results. COVID-19 vaccines for students at schools are currently under consideration and we stand ready if they are added to the programme. Eastern Health Authority's (EHA) Workplace Influenza Program conducted between March and June assists businesses to protect their staff from the highly contagious influenza virus, reducing costly absenteeism. 107 workplace visits were undertaken, including eight new businesses, where 4,164 vaccines were administered.

Healthy communities require access to safe and suitable food. Monitoring food safety standards to ensure this occurs, continues to be one of our most important areas of core business. EHA is responsible for monitoring over 1,300 food businesses to ensure appropriate food safety standards are being maintained. Over 1,500 inspections were conducted during the year. While recognising the significant COVID-19 related pressures faced by food businesses, it was disappointing that there were a significant increase in Prohibition Orders issued. During the year, Prohibition Orders requiring a business to close for a period of time to rectify issues of concern were issued on 16 occasions. This course

of action is not undertaken lightly, however the public must be protected from the small number of proprietors who are willing to put their health at risk.

A food safety training program focusing on the fundamentals of food safety was designed and developed during the year aimed to improve food handlers' knowledge of safe food practices and in turn, businesses compliance with the Food Safety Standards. The program commenced in June and was fully subscribed with 24 participants with varying levels of experience in the food industry and from a variety of food businesses, such as schools, cafes, cinemas, and restaurants attending. Feedback provided by the participants was overwhelmingly positive with attendees requesting longer and additional sessions. The program will be refined based on the feedback and more sessions offered next year including via virtual platforms.

An independent organisational service review was finalised in June 2020, and we were extremely pleased with the findings. EHA was found to effectively manage the risk profile for public and environmental health and food safety across the region.



EHA continues to lead the Eastern Hoarding and Squalor Group. The Group continued into its eighth successful year and met four times. This collaborative forum for Environmental Health officers and representatives from Government and non-Government agencies allows for proactive discussion and information sharing on squalor and hoarding.

On behalf of EHA I would like to thank our hardworking staff for their commitment and efforts during the year.

In terms of local government public health protection, EHA is structured in a unique manner. This structure allows us to have a single focus and be experts and leaders in our field. An independent organisational service review was finalised in June 2020, and we were extremely pleased with the findings. EHA was found to effectively manage the risk profile for public and environmental health and food safety across the region. Centralised services provided through a regional subsidiary model was well recognised and valued by stakeholders. A benchmarking exercise found EHA performs

well against other councils, particularly those that were most comparable in terms of population and resource allocations. The efficient and pro-active way in which EHA was able to adjust responsibilities and liaise with State agencies during COVID-19 was highly valued by stakeholders and the ability to pivot service delivery was seen as a strength. EHA was highlighted as a high performer in delivering immunisation services, citing professionalism and willingness to innovate and improve service quality. A median score of 9 out of 10 given by Constituent Councils for overall service quality, illustrates the value attributable to EHA's service delivery.

I would like to take this opportunity to thank the Board Members for the interest you have in public health and the support you provide to the EHA administration. It is valued and appreciated. On behalf of EHA I would like to thank our hardworking staff for their commitment and efforts during the year. None of the achievements outlined in this report would have been possible without you.

Michael Livori
Chief Executive Officer



Governance

Board of Management 2021

EHA is a body corporate, governed by a Board of Management comprised of two elected members from each Constituent Council. The Board met six times during the year to consider EHA's business.

City/Town	Member	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	A Caddy	○ ○ ○ ○ ○ ○
	Cr J Joshi	○ ○ ○ ○ ○ ○

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.

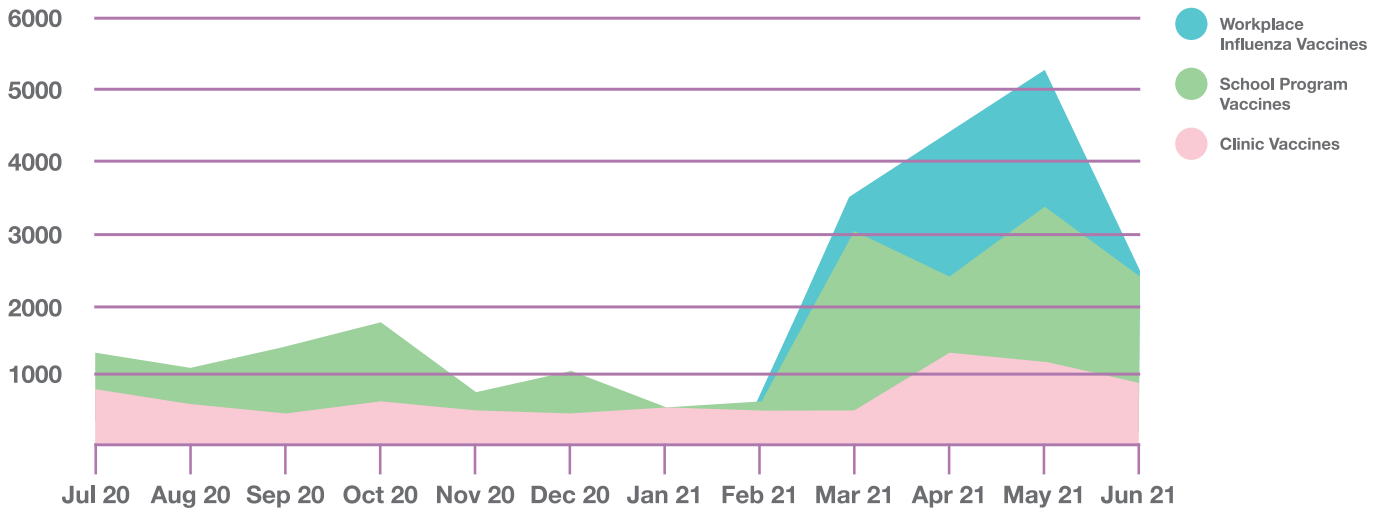




Immunisation

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.

The combined demand for all immunisation services over the last year

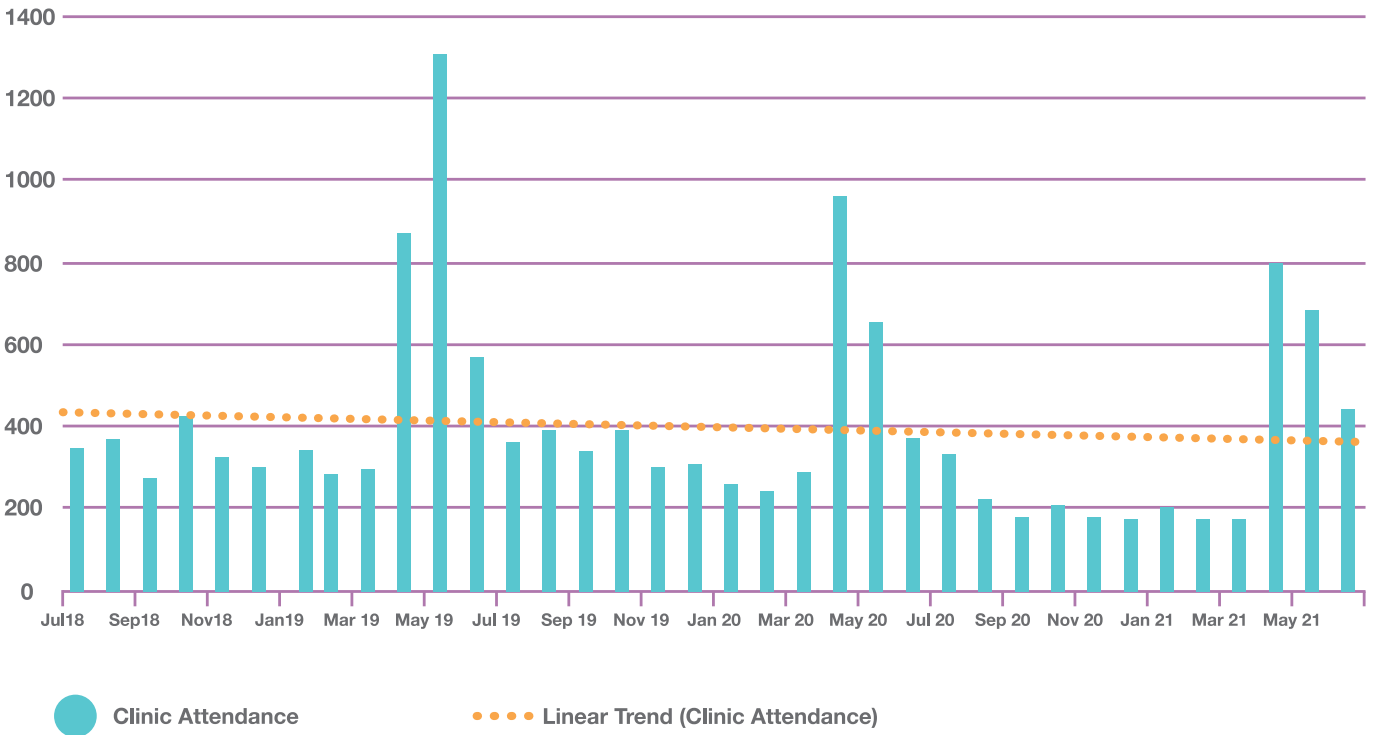




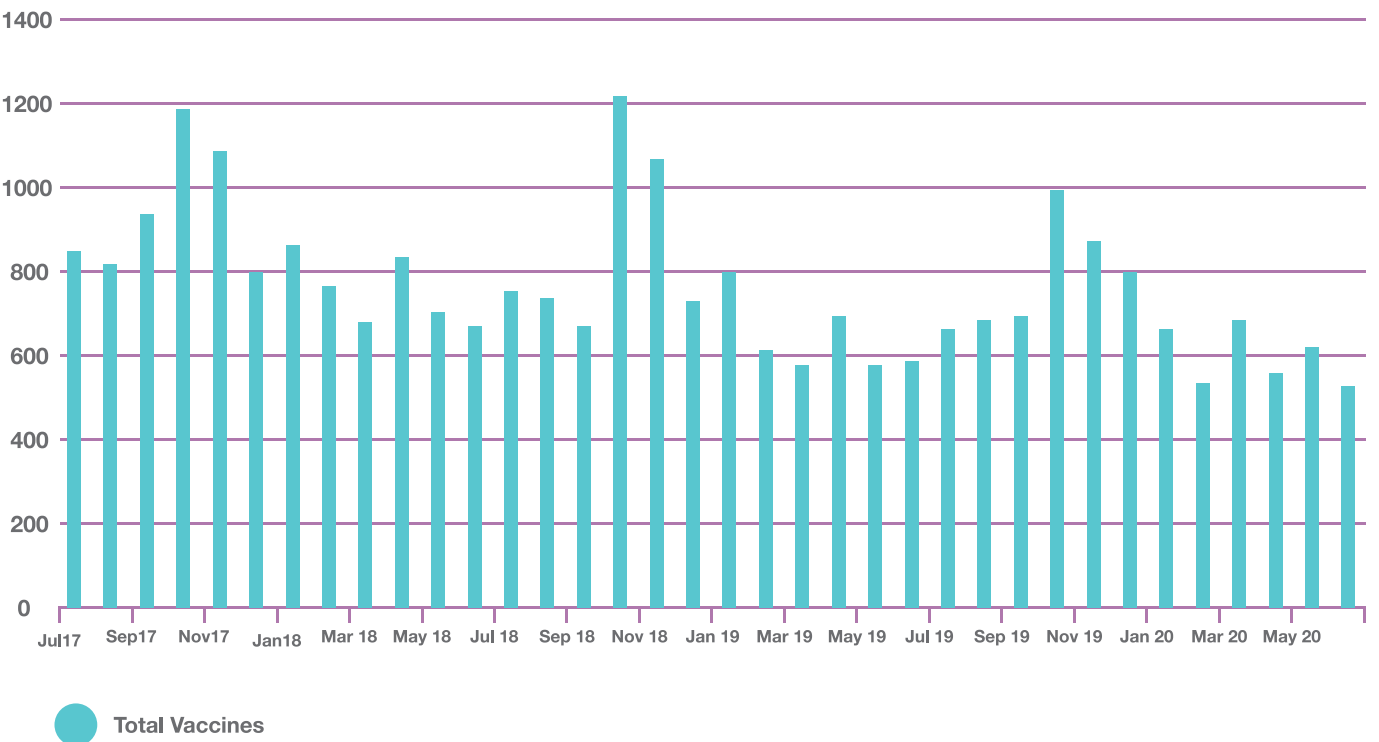
Public Immunisation Clinics

3,775 clients were provided with 7,069 vaccinations.

Client attendance at public immunisation clinics for the last 3 years



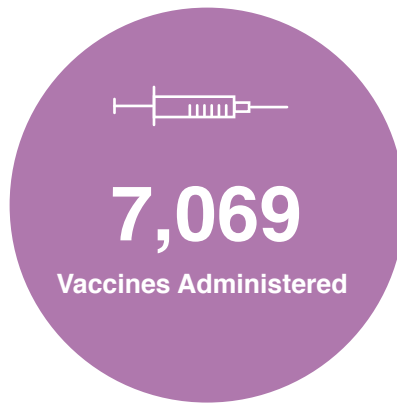
The number of vaccines administered at public clinics for the last 3 years.





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 attend (Clinic Venue by %)			
		Burnside	Campbelltown	NPSP	Prospect
Burnside	914	21%	3%	76%	0%
Campbelltown	1,092	3%	16%	80%	1%
NPSP	1,020	2%	2%	95%	1%
Prospect	313	1%	2%	76%	21%
Walkerville	193	1%	0%	96%	3%
Other	243	9%	16%	72%	3%
Total Number of Clients	3,775				

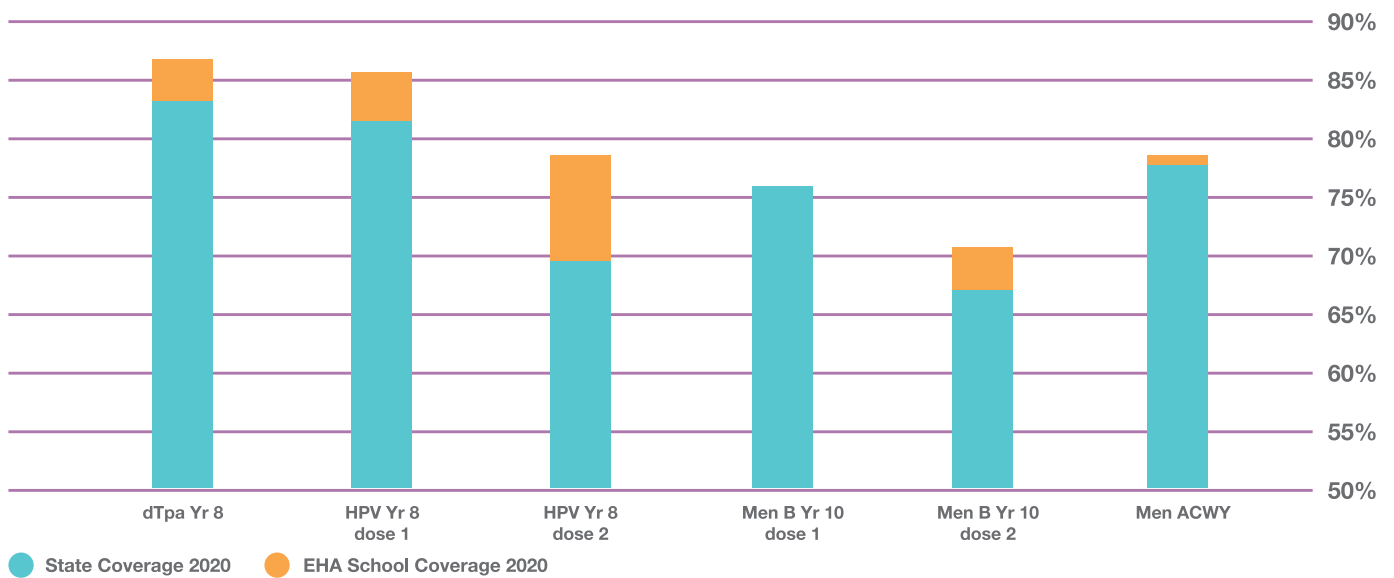




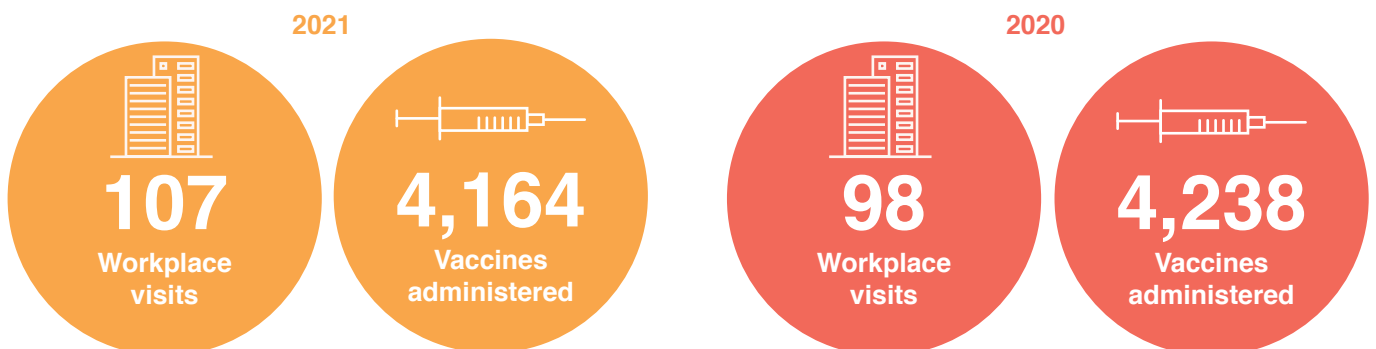
School Vaccinations for Calendar Year to Date – January to December 2020

Council	Human Papillomavirus (HPV)	Diphtheria Tetanus and Pertussis (dTpa)	Meningococcal B (Men B)	Meningococcal ACYW (Men ACWY)	Total
Burnside	1,212	476	1,059	682	3,429
Campbelltown	902	482	869	459	2,712
NPSP	1,193	547	1,040	555	3,335
Prospect	193	106	196	104	599
Walkerville	141	71	132	78	422
Total	3,641	1,682	3,296	1,878	10,497

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



Workplace Immunisation Program





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](#)



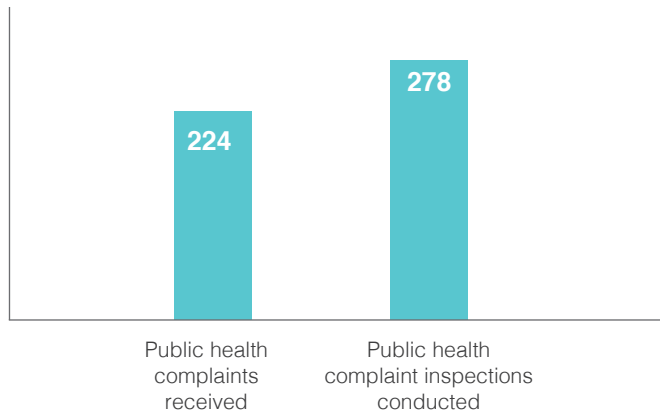
Complaints and Referrals

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.

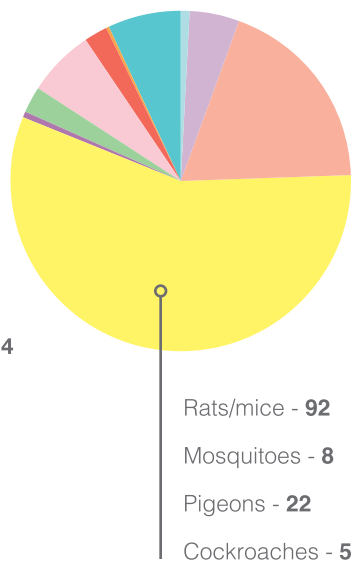
2018-19	2019-20	2020-21
162	213	224 ▲

1.24 inspections per complaint



Public Health Complaint Category

- Vector Control - 127
- Waste Control - 1
- Air Quality - 6
- Animal Keeping - 2
- Notifiable diseases - 11
- Storm Water Discharge - 14
- Hazardous Substance - 5
- Other - 1
- COVID-19 - 15
- Sanitation - 42



- Rats/mice - 92
- Mosquitoes - 8
- Pigeons - 22
- Cockroaches - 5

Vector Complaints– (increase)



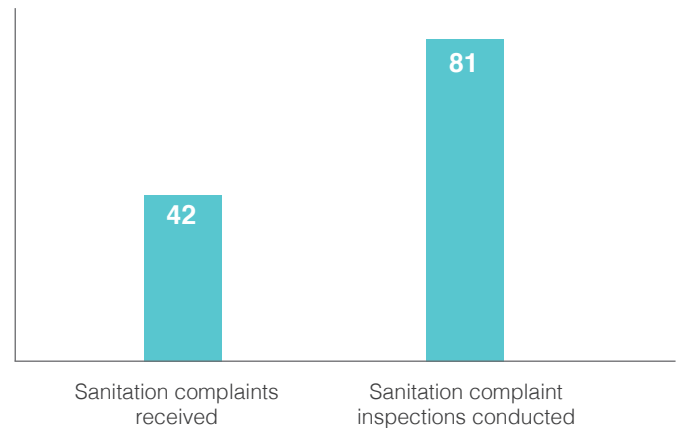
Squalor



Hoarding



1.92 inspections per complaint



14

Stormwater discharge complaints investigated a significant increase from 5 (2019-20)

15

COVID-19 Social Distancing Complaints a decrease from 28 complaints in 2019-20

Notifiable Diseases

	2019-20	2020-21
Campylobacter	267	248 ▼
Salmonella	79	38 ▼
Legionellosis	5	2 ▼
Cryptosporidiosis	5	4 ▼
Hepatitis A	1	0 ▼
Rotovirus	47	15 ▼
COVID-19	51	11 ▼

Monitoring and Surveillance

Cooling Towers and Warm Water Systems

19 Cooling Towers at 12 sites	
Routine inspections	19
Follow-up inspection	1

18 Warm Water Systems at 4 sites	
Routine inspections	10
Follow-up inspection	1

Water samples taken from all HRMWS sites during routine inspections - two detections of *Legionella* at two separate sites.

Two *Legionella* disease notifications were received from SA Health. Both required desktop reviews and no further action.

Public Swimming Pools and Spas

28 swimming pool and spa sites	
Routine inspections	46
Follow-up inspection	16
Compliance Notice Issued	1

Personal Care and Body Art (PCBA)

All eight tattoo premises involving high risk skin penetration practice were assessed.

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.

Four wastewater applications for wastewater works were received and approved

Health Care and Community Services

5

Licence renewal applications were received and approved.

6

Unannounced routine licensing audits were conducted across 5 facilities.

3

Complaint investigations were undertaken. No further action taken.







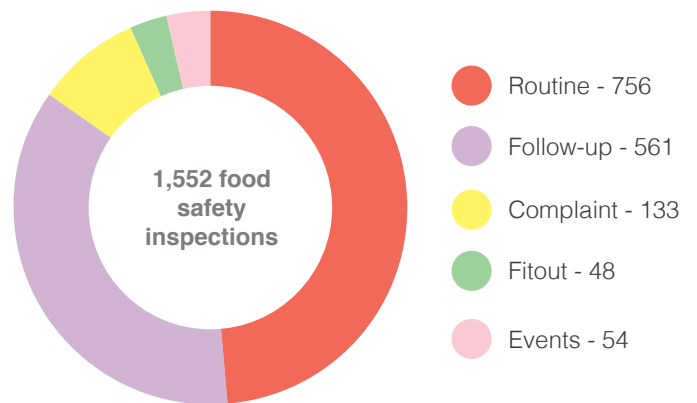
Food Safety

EHA administers the *Food Act 2001* in conjunction with the Food Safety Standards to protect the public from food-borne illness and associated risks.

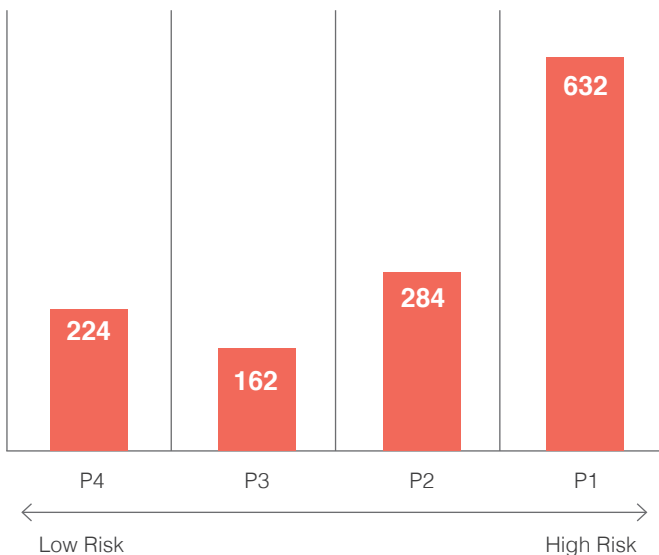
Food Safety Inspections

1,302 known food premises are operating as at 30/06/2021

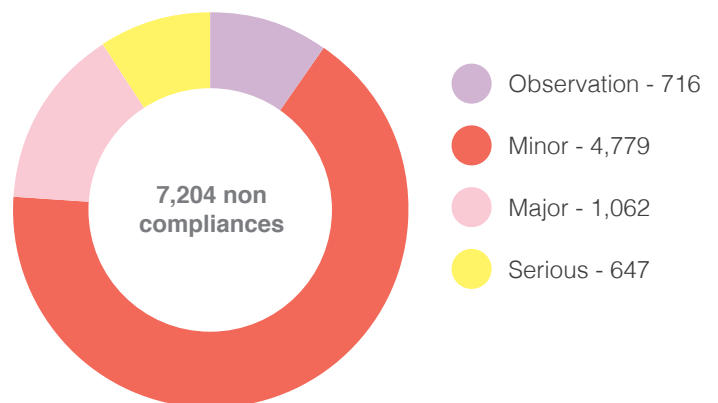
Type of food safety inspections undertaken during 2020-21



Number of food businesses per risk classification



Type of food safety non-compliances observed during 2020-21



Increase in types of food safety non-compliances observed during routine inspections compared to the previous year. In particular:

64% Increase in the number of routine food inspections when compared to the previous year.

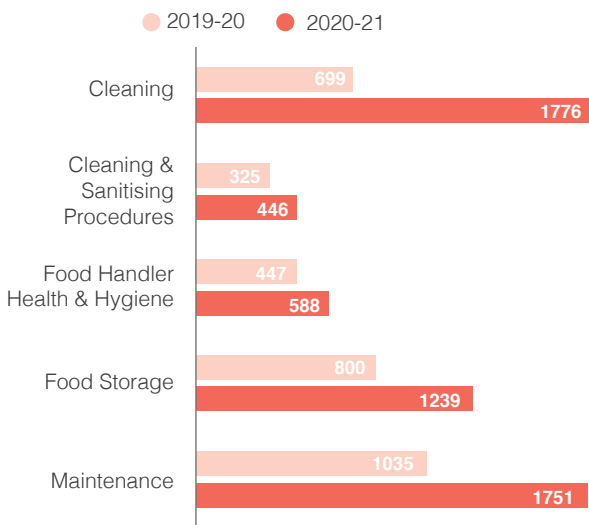
Cleaning
2.5
fold increase

Food storage
1.5
fold increase

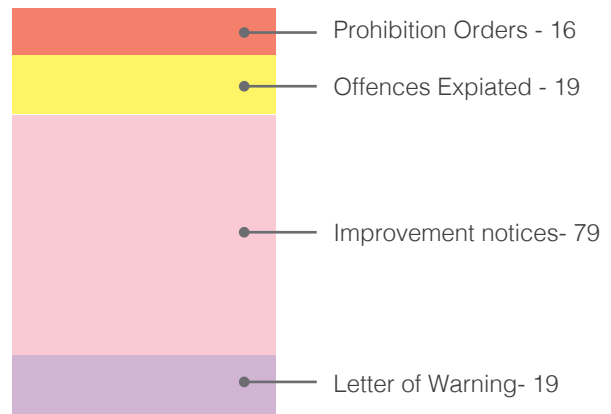
Maintenance
1.7
fold increase



Two year comparison of the types of food safety non-compliances observed during routine inspections during 2020-21.



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	1	0
Improvement Notices	65	13	1
Offences Expiated	12	2	0
Prohibition Orders	14	2	0

Food Safety Enforcement

66%
of routine inspections requiring a follow-up inspection

105
food premises required more than one follow-up inspection



Improvement Notices

79 Improvement Notices issued to 54 food businesses

19 businesses issued with multiple Improvement Notices – accounted for 44 Improvement Notices

7.1% of routine inspections resulted in the issue of an Improvement Notice

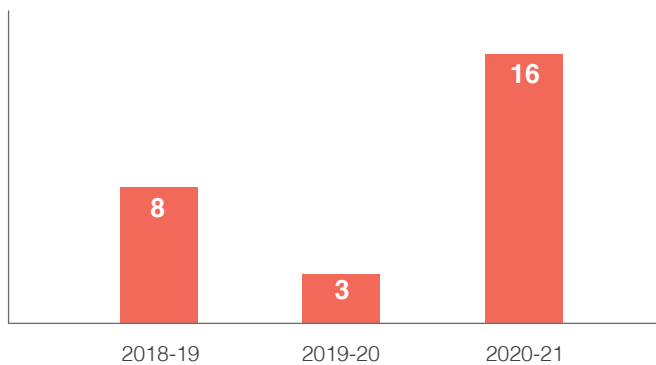
Expiations

14 businesses were expiated under the *Food Act 2001*

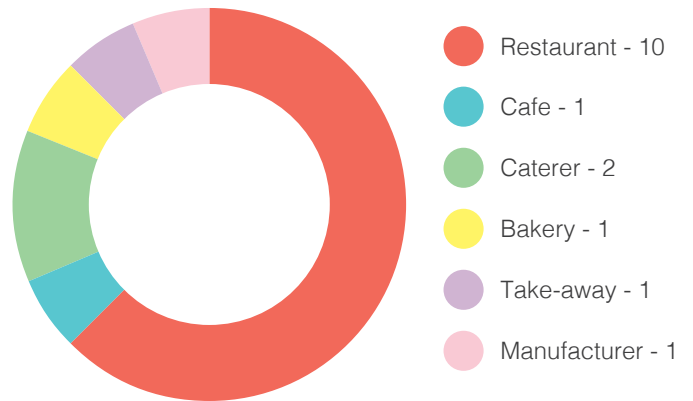
1.85% of routine inspections resulted in the issue of an Expiation Notice

Prohibition Orders

16 Prohibition Orders issued. 13 more when compared to the previous year.



Types of food businesses issued with a Prohibition Order during 2020-21.



Food Safety Audits

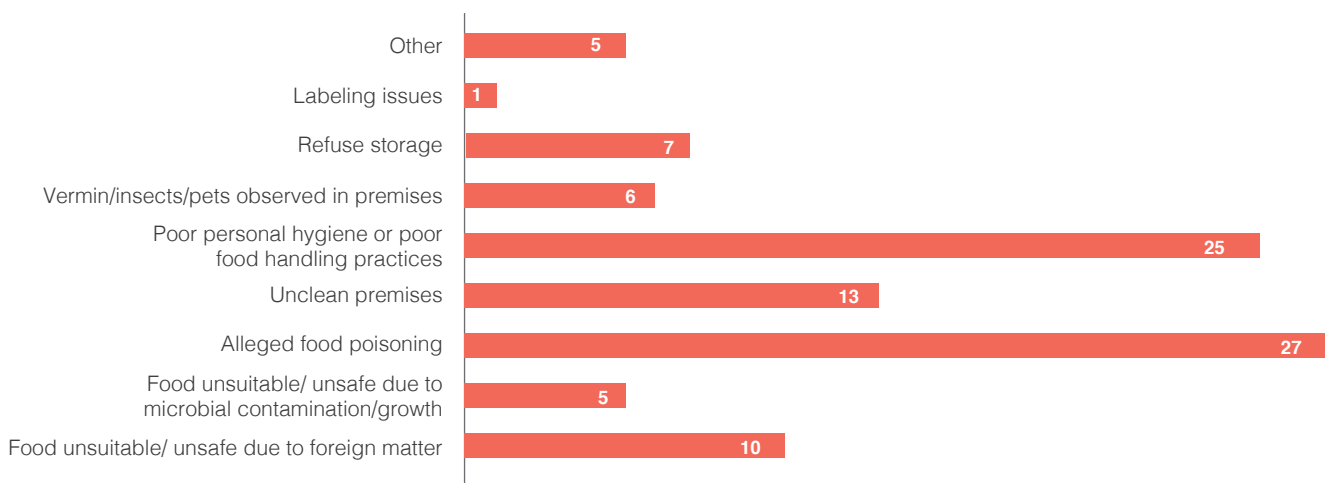
120 scheduled food safety audits food businesses serving food to vulnerable populations



Food Safety Complaints



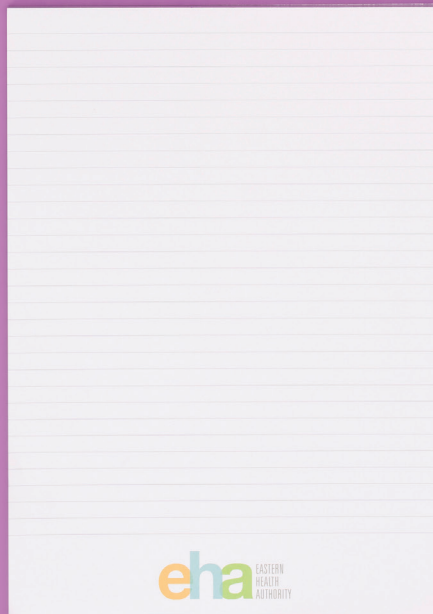
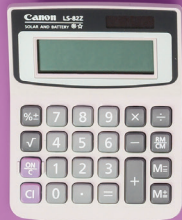
Types of Food Complaints received in 2021





Summary Financial Statement for the year ending 30 June 2021

	2020	2021
INCOME		
Council Contributions	1,803,571	1,821,865
Statutory charges	72,447	150,625
User charges	330,134	235,151
Grants, subsidies and contributions	245,618	256,514
Investment income	8,183	4,901
Other income	4,031	4,5498
TOTAL INCOME	2,463,984	2,474,605
EXPENSES		
Employee Costs	1,636,215	1,635,933
Materials, contracts & other expenses	594,507	509,065
Depreciation, amortisation & impairment	190,358	190,797
Finance costs	56,305	48,445
TOTAL EXPENSES	2,477,385	2,384,240
OPERATING SURPLUS (DEFICIT)		
Asset disposal & fair value adjustments		
NET SURPLUS/(DEFICIT)	(13,401)	90,365
Other Comprehensive Income		
TOTAL COMPREHENSIVE INCOME	(13,401)	90,365
CURRENT ASSETS		
Cash and cash equivalents	721,310	782,896
Trade and Other Receivables	155,650	188,901
TOTAL CURRENT ASSETS	876,960	971,797
NON-CURRENT ASSETS		
Infrastructure, Property, Plant & Equipment	1,491,511	1,300,714
TOTAL NON-CURRENT ASSETS	1,491,511	1,300,714
TOTAL ASSETS	2,368,471	2,272,511
CURRENT LIABILITIES		
Trade & Other Payables	157,719	163,940
Borrowings	262,051	177,021
Provisions	307,885	307,903
Liabilities relating to Non-current Assets held for Sale		
TOTAL CURRENT LIABILITIES	727,655	648,864
NON-CURRENT LIABILITIES		
Borrowings	1,143,669	1,036,687
Provisions	22,268	21,716
TOTAL NON-CURRENT LIABILITIES	1,165,937	1,058,403
TOTAL LIABILITIES	1,893,592	1,707,267
NET ASSETS	474,879	565,244
EQUITY		
Accumulated Surplus	474,879	565,244
TOTAL EQUITY	474,879	565,244





The General Purpose Financial Reports for the year ended 30 June 2021

Eastern Health Authority General Purpose Financial Reports for the year ended 30 June 2021

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EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

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 2021 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: 31/8/21



Eastern Health Authority
Statement of Comprehensive Income
for the year ended 30 June 2021

	Notes	2021 \$	2020 \$
INCOME			
Council contributions	2	1,821,865	1,803,571
Statutory charges	2	150,625	72,447
User charges	2	236,151	330,134
Grants, subsidies and contributions	2	256,514	245,618
Investment income	2	4,901	8,183
Other income	2	4,549	4,031
Total Income		2,474,605	2,463,984
EXPENSES			
Employee costs	3	1,635,933	1,636,215
Materials, contracts & other expenses	3	509,065	594,507
Depreciation, amortisation & impairment	3	190,797	190,358
Finance costs	3	48,445	56,305
Total Expenses		2,384,240	2,477,385
OPERATING SURPLUS / (DEFICIT)		90,365	(13,401)
NET SURPLUS / (DEFICIT) (transferred to Equity Statement)		90,365	(13,401)
Other Comprehensive Income		-	-
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME		90,365	(13,401)

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



Eastern Health Authority
Statement of Financial Position
as at 30 June 2021

	Notes	2021 \$	2020 \$
ASSETS			
Current Assets			
Cash and cash equivalents	4	782,896	721,310
Trade & other receivables	4	188,901	155,650
Total Current Assets		<u>971,797</u>	<u>876,960</u>
Non-current Assets			
Infrastructure, property, plant & equipment	5	1,300,714	1,491,511
Total Non-current Assets		<u>1,300,714</u>	<u>1,491,511</u>
Total Assets		<u>2,272,511</u>	<u>2,368,471</u>
LIABILITIES			
Current Liabilities			
Trade & other payables	6	163,940	157,719
Borrowings	6	177,021	262,051
Provisions	6	307,903	307,885
Total Current Liabilities		<u>648,864</u>	<u>727,655</u>
Non-current Liabilities			
Borrowings	6	1,036,687	1,143,669
Provisions	6	21,716	22,268
Total Non-current Liabilities		<u>1,058,403</u>	<u>1,165,937</u>
Total Liabilities		<u>1,707,267</u>	<u>1,893,592</u>
NET ASSETS		<u>565,244</u>	<u>474,879</u>
EQUITY			
TOTAL EQUITY	Notes	2021 \$	2020 \$
Accumulated Surplus		565,244	474,879
TOTAL EQUITY		<u>565,244</u>	<u>474,879</u>

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 2021

		Acc'd Surplus	TOTAL EQUITY
2021	Notes	\$	\$
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		565,244	565,244
<hr/>			
2020	Notes	\$	\$
Balance at end of previous reporting period		488,280	488,280
Net Surplus / (Deficit) for Year		(13,401)	(13,401)
Balance at end of period		474,879	474,879

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 2021

	Notes	2021 \$	2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Receipts:</i>			
Council Contributions		1,821,865	1,983,928
Statutory charges		150,625	72,447
User charges		227,736	373,345
Investment receipts		5,757	7,234
Grants utilised for operating purposes		256,514	245,618
Other revenues		4,549	4,031
<i>Payments:</i>			
Employee costs		(1,637,628)	(1,645,676)
Materials, contracts & other expenses		(525,832)	(802,416)
Finance payments		(49,988)	(57,773)
Net Cash provided by Operating Activities		253,598	180,738
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		-	(24,677)
Net Cash used in Investing Activities		-	(24,677)
CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Payments:</i>			
Repayments of borrowings		(70,732)	(67,488)
Repayment of principal portion of lease liabilities		(121,280)	(110,535)
Net Cash used in Financing Activities		(192,012)	(178,023)
Net Increase (Decrease) in cash held		61,586	(21,962)
Cash & cash equivalents at beginning of period	7	721,310	743,272
Cash & cash equivalents at end of period	7	782,896	721,310

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 2021

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 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 dollar.

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 Road, St Peters, SA 5069. These consolidated financial statements include the Authority's direct operations and all entities through which Authority controls resources to carry on its functions. In the process of reporting on the Authority 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 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 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 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 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 2021

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.

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 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. 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 Authority, 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.

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 Authority 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).

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 Borrowings

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.



Eastern Health Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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 Authority 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. Authority does not make payment for untaken sick leave.

Superannuation:

The Authority makes employer superannuation contributions in respect of its employees to the Statewide 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 12.

9 Leases

The Authority 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:

The Authority 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.

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 5.4 - Impairment above.

ii) Lease liabilities

At the commencement date of the lease, the Authority 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

The Authority applies the short-term lease recognition exemption to its short-term leases of equipment (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.



Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

The Authority applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2020. New standards and amendments relevant to the Authority are listed below. The Authority has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Amendments to AASB 101 and AASB 108 Definition of Material:

The amendments provide a new definition of material that states, "information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements, which provide financial information about a specific reporting entity." The amendments clarify that materiality will depend on the nature or magnitude of information, either individually or in combination with other information, in the context of the financial statements. A misstatement of information is material if it could reasonably be expected to influence decisions made by the primary users. These amendments had no impact on the financial statements of, nor is there expected to be any future impact to the Authority.



Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 2 - INCOME

	Notes	2021 \$	2020 \$
COUNCIL CONTRIBUTIONS			
City of Burnside		438,131	437,022
Campbelltown City Council		452,548	426,994
City of Norwood, Payneham & St Peters		586,308	559,954
City of Prospect		210,656	230,650
Town of Walkerville		103,032	102,500
Public Health Plan/Service Review (equal constituent share)		31,190	46,451
		1,821,865	1,803,571
STATUTORY CHARGES			
Inspection Fees: Food		91,852	53,213
Inspection Fees: Legionella		10,665	8,603
SRF Licences		3,255	1,520
Fines / expiation fees		44,853	9,111
		150,625	72,447
USER CHARGES			
Immunisation: Clinic Vaccines		62,086	87,341
Immunisation: Worksite Vaccines		96,879	98,799
Food Auditing		77,186	84,428
City of Unley		-	59,566
		236,151	330,134
INVESTMENT INCOME			
Interest on investments:			
Local Government Finance Authority		4,901	8,183
		4,901	8,183
OTHER INCOME			
Motor Vehicle Reimbursements		3,705	1,627
Sundry		844	2,404
		4,549	4,031
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Other grants, subsidies and contributions			
Immunisation: School Programme		180,024	220,308
Immunisation: ACIR		21,860	25,310
Immunisation: PHN Project		54,630	-
		256,514	245,618



Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 3 - EXPENSE

	Notes	2021 \$	2020 \$
EMPLOYEE COSTS			
Salaries and Wages		1,434,514	1,453,727
Employee leave expense		35,942	9,091
Superannuation - defined contribution plan contributions	11	128,218	124,020
Superannuation - defined benefit plan contributions	11	16,100	12,212
Workers' Compensation Insurance		17,050	18,441
Other - Agency staff and Consultant Medical Officer		4,109	18,724
Total Operating Employee Costs		1,635,933	1,636,215
Total Number of Employees		18	15
<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		8,000	7,494
Bad and Doubtful Debts		-	1,227
Governance expenses		4,158	11,144
Lease Expenses - short term leases	10	3,769	6,000
Subtotal - Prescribed Expenses		15,927	25,865
<u>Other Materials, Contracts & Expenses</u>			
Accounting		8,848	5,473
Contractors		26,065	26,466
Energy		9,066	10,808
Fringe benefits tax		14,272	12,447
Human Resources		7,573	18,983
Income protection		18,355	24,177
Insurance		29,245	28,817
IT licencing & support		119,736	161,608
Legal Expenses		28,646	13,605
Motor vehicle expenses		15,399	14,250
Parts, accessories & consumables		143,529	181,373
Printing & stationery		21,155	15,088
Staff training		6,924	6,843
Sundry		24,149	21,889
Telephone		14,414	18,923
Work health & safety consultancy		5,761	7,892
Subtotal - Other Materials, Contracts & Expenses		493,138	568,642
		509,065	594,507



Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 3 - EXPENSE cont.

		2021	2020
	Notes	\$	\$
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation			
Buildings & Other Structures		23,642	23,642
Office Equipment, Furniture & Fittings		15,877	20,271
Right of Use Assets	10	151,278	146,445
		<u>190,797</u>	<u>190,358</u>
FINANCE COSTS			
Interest on Loans		6,332	9,650
Interest on Leases		42,113	46,655
		<u>48,445</u>	<u>56,305</u>



Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 4 - CURRENT ASSETS

	2021	2020
	\$	\$
CASH & EQUIVALENT ASSETS		
Cash on Hand and at Bank	405,770	168,947
Deposits at Call	377,126	552,363
	<u>782,896</u>	<u>721,310</u>
TRADE & OTHER RECEIVABLES		
Accrued Revenues	93	949
Debtors - general	163,116	154,701
Prepayments	25,692	-
Total	<u>188,901</u>	<u>155,650</u>
Less: Allowance for Doubtful Debts	-	-
	<u>188,901</u>	<u>155,650</u>



Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

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

Fair Value Level	2020				2021			
	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
				\$				\$
Buildings & Other Structures	-	472,846	(211,970)	260,876	-	472,846	(235,612)	237,234
Office Equipment, Furniture & Fittings	-	264,186	(220,106)	44,080	-	264,186	(235,983)	28,203
Right of Use Assets	-	1,333,000	(146,445)	1,186,555	-	1,333,000	(297,723)	1,035,277
Total PP&E	-	2,070,032	(578,521)	1,491,511	-	2,070,032	(769,318)	1,300,714
Comparatives		712,355	(388,163)	324,192		2,070,032	(578,521)	1,491,511

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 2021

Note 5 - PROPERTY, PLANT & EQUIPMENT

	2020 \$	Carrying amount movement during year							2021 \$	
		Carrying Amount	Net Adjust AASB 16	Additions		Disposals	Dep'n	Impair't		Carrying Amount
				New / Upgrade	Renewals					
Buildings & Other Structures	260,876		-	-	-	(23,642)	-	237,234		
Office Equipment, Furniture & Fittings	44,080		-	-	-	(15,877)	-	28,203		
Right of Use Assets	1,186,555		-	-	-	(151,278)	-	1,035,277		
Total PP&E	1,491,511		-	-	-	(190,797)	-	1,300,714		
Comparatives	324,192	1,333,000		24,677		(190,358)		1,491,511		

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 2021

Note 6 - LIABILITIES

	Notes	2021		2020	
		Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES					
Goods & Services		122,323		108,316	
Accrued expenses - employee entitlements		38,575		39,736	
Accrued expenses - other		2,451		3,994	
GST Payable		591		5,673	
		163,940	-	157,719	-
BORROWINGS					
Loans		74,132	38,391	70,732	112,523
Leases Liabilities	10	102,889	998,296	191,319	1,031,146
		177,021	1,036,687	262,051	1,143,669
<i>All interest bearing liabilities are secured over the future revenues of the Authority.</i>					
PROVISIONS					
Employee entitlements (including oncosts)		307,903	21,716	307,885	22,268
		307,903	21,716	307,885	22,268



Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

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	2021 \$	2020 \$
Total cash & equivalent assets	4	<u>782,896</u>	<u>721,310</u>
Balances per Cash Flow Statement		<u>782,896</u>	<u>721,310</u>

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

Net Surplus (Deficit)	90,365	(13,401)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	190,797	190,358
Net increase (decrease) in unpaid employee benefits	<u>(1,695)</u>	<u>(9,461)</u>
	279,467	167,496
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(33,251)	12,550
Net increase (decrease) in trade & other payables	<u>7,382</u>	<u>692</u>
Net Cash provided by operations	<u>253,598</u>	<u>180,738</u>

(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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The bank overdraft facilities may be drawn at any time and may be terminated by the bank without notice.



Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

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	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p>Terms & conditions: Deposits are returning fixed interest rates 0.30% (2020: 0.45%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Fees & other charges	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>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.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - other levels of government	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p>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.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Creditors and Accruals	<p>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.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Interest Bearing Borrowings	<p>Accounting Policy: initially recognised at fair value and subsequently at amortised cost, interest is charged as an expense using the effective interest rate</p> <p>Terms & conditions: secured over future revenues, borrowings are repayable; interest is charged at fixed rates between 4.75% (2020: 4% and 5%)</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Finance Leases	<p>Accounting Policy: accounted for in accordance with AASB 16 as stated in note 10</p>



**Notes to and forming part of the Financial Statements
for the year ended 30 June 2021**

Note 8 - FINANCIAL INSTRUMENTS (cont.)

Liquidity Analysis

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

2020	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$	\$	\$	\$	\$
Financial Assets					
Cash & Equivalents	721,310			721,310	721,310
Receivables	155,650	-	-	155,650	155,650
Total	876,960	-	-	876,960	876,960
Financial Liabilities					
Payables	157,719	-	-	157,719	157,719
Current Borrowings	70,732	-	-	70,732	70,732
Lease Liabilities	121,280	386,361	714,824	1,222,465	1,222,465
Non-Current Borrowings	-	112,523	-	112,523	112,523
Total	349,731	498,884	714,824	1,563,439	1,563,439

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

	30 June 2021		30 June 2020	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$	%	\$
Fixed Interest Rates	4.75	122,523	4.75	183,255
		<u>122,523</u>		<u>183,255</u>



for the year ended 30 June 2021

Note 8 - FINANCIAL INSTRUMENTS (cont.)

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 impairment. All Authority 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 Authority'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 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 Authority 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. Authority 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 2021

Note 9 - UNIFORM PRESENTATION OF FINANCES

The following is a high level summary of both operating and capital investment activities of the Authority 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 each Authority's finances

	2021		2020
	\$		\$
Income	2,474,605		2,463,984
Expenses	(2,384,240)		(2,477,385)
Operating Surplus / (Deficit)	90,365		(13,401)
 Net Outlays on Existing Assets			
Capital Expenditure on renewal and replacement of Existing Assets	-		(24,677)
Add back Depreciation, Amortisation and Impairment	190,797		190,358
	190,797		165,681
 Net Lending / (Borrowing) for Financial Year	 281,162		 152,280



Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 10 - LEASES

Authority as a Lessee

Right of Use Asset

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

Carrying Value	Building & Structures	Motor Vehicles	Total
At 1 July 2020	1,104,000	82,555	1,186,555
Depreciation Charge	(96,000)	(55,278)	(151,278)
At 30 June 2021	1,008,000	27,277	1,035,277

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

	2021	2020
Opening Balance	1,222,465	1,333,000
Payments	(191,319)	(110,535)
Closing Balance	1,031,146	1,222,465
Current	102,889	191,319
Non Current	998,296	1,031,146

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	146,445
Interest expense on lease liabilities	42,113	46,655
Expenses relating to short term leases	3,769	6,000
Total amount recognised in profit and loss	197,160	199,100



Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 11 – SUPERANNUATION

The Authority makes employer superannuation contributions in respect of its employees to Statewide Super (formerly Local Government 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 2019-20; 9.50% in 2020-21). 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. Authority 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 2019-20) of "superannuation" salary.

In addition, 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 119.34(a), 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 Willie Towers Watson as at 30 June 2020. 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 Authority's contribution rates at some future time.

Contributions to Other Superannuation Schemes

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



Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 12 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES

There are no contingencies, asset or liabilities not recognised in the financial statements for the year ended 30 June 2021.

Note 13 – EVENTS OCCURRING AFTER REPORTING DATE

There are no events subsequent to 30 June 2021 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 2021

Note 14 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of 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:

	2021	2020
	\$	\$
Salaries, allowances & other short term benefits	180,314	182,847
TOTAL	180,314	182,847

Amounts received from Related Parties during the financial year:

	2021	2020
	\$	\$
City of Burnside	438,131	437,022
Campbelltown City Council	452,548	426,994
City of Norwood, Payneham & St Peters	586,308	559,954
City of Prospect	210,656	230,650
Town of Walkerville	103,032	102,500
Public Health Plan/Service Review (equal constituent share)	31,190	46,451
TOTAL	1,821,865	1,803,571

Amounts paid to Related Parties during the financial year:

	2021	2020
	\$	\$
City of Norwood, Payneham & St Peters	108,739	106,978
TOTAL	108,739	106,978

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 2021**

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 2021, 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

.....
Claudia Goldsmith
**PRESIDING MEMBER
AUDIT COMMITTEE**

Date: 31 August 2021



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

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*.

.....
Chris Cowley
**CHIEF EXECUTIVE OFFICER
CITY OF BURNSIDE**

Date: 12 August 2021



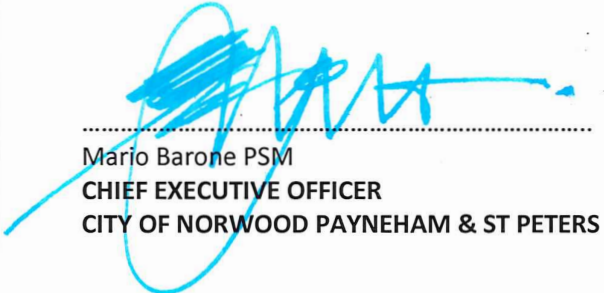
EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Eastern Health Authority for the year ended 30 June 2021, 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*.



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

Date: 12. 08. 2021.



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

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 2021, 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*.

.....
Paul Di Iulio
**CHIEF EXECUTIVE OFFICER
CAMPBELLTOWN CITY COUNCIL**

Date: **27.7.21**



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

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 2021, 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*.

Alison Hancock
**ACTING CHIEF EXECUTIVE OFFICER
CITY OF PROSPECT**

Date:

5/8/21.



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

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 2021, 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*.

A handwritten signature in black ink, appearing to read 'Kiki Cristol', is written over a horizontal dotted line.

Kiki Cristol

**CHIEF EXECUTIVE OFFICER
CORPORATION OF THE TOWN OF WALKERVILLE**

Date: 3 August 2021



Item 5.1 Attachment 1



Bentleys SA Audit Partnership

Level 5
63 Pirie Street
Adelaide SA 5000

GPO Box 939
Adelaide SA 5001

ABN 43 877 091 903

T +61 8 8372 7900
F +61 8 8372 7999

admin@adel.bentleys.com.au
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 2021, 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 2021



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Local councils working together to protect the health of the community