

# **Local Health Authorities Analytical Committee**



## **ANNUAL REPORT**

**For the year ended 30 June 2024**

# **Local Health Authorities Analytical Committee**

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# Local Health Authorities Analytical Committee

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**Local Health Authorities  
Analytical Committee**

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**Local Health Authorities  
Analytical Committee**

**STATEMENT OF COMPLIANCE**

For the year ended 30 June 2024

**THE HON. AMBER-JADE SANDERSON MLA**

**MINISTER FOR HEALTH.**

In accordance with Section 63 of the *Financial Management Act 2006*, we hereby submit for your information and presentation to Parliament, the Annual Report of the Local Health Authorities Analytical Committee for the financial year ended 30 June 2024.


The Annual Report has been prepared in accordance with the provisions of the *Financial Management Act 2006*.

The financial statements comply with Australian Accounting Standards – Simplified Disclosures issued by the Australian Accounting Standards Board.



Ryan Quinn  
Designated Person of Accountable  
Authority

Date: 16 August 2024



Sarah Upton  
Member of Accountable Authority

Date: 16 August 2024



Ryan Janes  
Coordinator of Accountable Authority

Date: 16 August 2024



Peter Sproule CPA  
Chief Financial Officer

Date: 16 August 2024

**Local Health Authorities  
Analytical Committee**

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# Local Health Authorities Analytical Committee

## OVERVIEW

### Performance highlights

The Local Health Authorities Analytical Committee (the “Committee”) has had a busy and successful year, ending on positive changes in the Committee membership and leadership.

The total number of samples analysed was 2,223, an increase of 969 samples (77%) on previous year.

The number of samples processed within the contracted turnaround time (three Analysts combined) increased from an average of 99% in the previous year to nearly 100% (99.6%). The total of 8 samples that exceeded the contracted turnaround time occurred early in the six months ending 2023. 100% of samples processed later in the first six months of 2024, were within contracted turnaround times. The contracted Analysts performed very well in the year to further develop their relationships with Local Governments in Western Australia.

Two Coordinated Sampling Projects (CSPs) were completed in 2023-24 bringing the total to 39 completed CSPs since the Committee commenced the initiative in 2010-11. Additional work occurred on the implementation of the Committee’s Business and Strategic Plans and the implementation of the Record Management Strategy.

Committee membership ended the year again at a reduced capacity with three vacancies being recruited for but the appointments remaining unconfirmed at 30 June 2024 due to delays in the WA Department of Health to progress the nomination package through the Ministerial Liaison.

### Operational Structure

The Statutory Authority delivers services through the following:

- Administration

### Enabling Legislation

The Committee is a body corporate established under Section 247A of the *Health (Miscellaneous Provisions) Act 1911* and has as its objective, the provision of analytical services for use by local authorities.

The powers and functions of the Committee are set out in Section 247C of the *Health (Miscellaneous Provisions) Act 1911* and these are:

- (a) to formulate and operate a scheme for the provision of analytical services for use by local governments, by employing such analysts and other persons as are necessary for the purpose or by entering into contracts with persons for the provision of those services, or by both so employing analysts and other persons and so entering into contracts; and
- (b) to fix fees to be paid by local governments for participation in any scheme referred to in this section and fees to be paid for analytical services rendered under the scheme; and
- (c) to do such other acts and things as are necessary or convenient for the purposes of Part VIIIA.

# Local Health Authorities Analytical Committee

## Responsible Minister

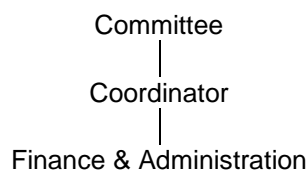
The Hon. Amber-Jade Sanderson MLA Minister for Health.

## Organisation Structure

### Mission

Promote, protect and enhance public health in Western Australia to ensure a high-quality assurance of food safety through the coordination of a sampling scheme (the "Sampling Scheme").

### Organisational Chart



### Board of the Committee

The Sampling Scheme is managed by the Committee which consists of ten members.

On 24 January 2017 Section 247A(3) was amended and the *Health Act 1911* renamed the *Health (Miscellaneous Provisions) Act 1911*. The Committee is now made up as follows:-

- (a) seven members, who are to be persons nominated by Western Australian Local Government Association (WALGA) to represent local government districts that are in the metropolitan area;
- (b) three members, who are to be persons nominated by WALGA to represent local government districts that are not in the metropolitan area.

### Board Profiles

At the time of reporting, the members of the Committee are: -

#### Metropolitan Representatives:

Cr Catherine Barlow  
Cr Elizabeth Re  
Ms Emily Dunn  
Ms Lauren McLeod  
Pres Paige McNeil  
Mr Ryan Quinn (**Designated Person**)  
Ms Sara Saberi

#### Non-Metropolitan Representatives:

Mr Andrew Campbell  
Mrs Sarah Upton  
Vacant



# Local Health Authorities Analytical Committee

## Outgoing Members:

**Ms Kim Frost** left the Committee in May 2024. The Committee acknowledges the excellent service and commitment by Ms Frost.

## Current Members:

**Cr Catherine Barlow** is an elected member with the Town of Cambridge who joined the Committee in March 2021 as one of seven Metropolitan members.

**Mr Andrew Campbell** is the Chief Executive Officer of Shire of Northampton whose second term was renewed in February 2023 and is one of the three members representing Local Government outside the metropolitan area.

**Ms Emily Dunn** is the Environmental Health Coordinator with the City of Armadale who joined the Committee in October 2021 and is one of the seven members representing Local Government within the metropolitan area.

**Ms Lauren McLeod** is an Environmental Health Officer with the City of Stirling who joined the Committee in June 2023 and is one of the seven members representing Local Government within the metropolitan area.

**President Paige McNeil** is an elected member (Shire President) with the Shire of Mundaring who joined the Committee in June 2023 as one of seven Metropolitan members.

**Mr Ryan Quinn (Chairperson)** is an Environmental Health Officer with the City of Gosnells whose second term was renewed in February 2023 and is one of the seven members representing Local Government within the metropolitan area.

**Cr Elizabeth Re** is an elected member with the City of Stirling who joined the Committee in June 2023 and is one of the seven members representing Local Government within the metropolitan area.

**Ms Sara Saberi** is the Manager Health Services with the Shire of Harvey who joined the Committee in September 2022 and is one of the seven members representing Local Government within the metropolitan area.

**Ms Sarah Upton** is the Manager Community Wellbeing with the City of Bunbury who joined the Committee in March 2021 and is one of the three members representing Local Government outside the metropolitan area.

## **Senior Officers:**

### **Ryan Janes BSc Grad Cert MInfDis (Committee Coordinator)**

Ryan Janes was appointed as the Committee Coordinator on 22 May 2023. Ryan has worked in various senior technical roles at the WA Department of Health between 2009-2023 and as a Local Government Environmental Health Officer in both WA and QLD prior to 2009.

### **Peter Sproule BCom CPA (Chief Financial Officer)**

Peter Sproule has been the contract CFO since 1998 and presently is the principal of Chatto Business Services.

# Local Health Authorities Analytical Committee

## Administered Legislation

The Minister for Health also administers the following Acts:

*Animal Resources Authority Act 1981*  
*Health and Disability Services (Complaints) Act 1995*  
*Anatomy Act 1930*  
*Blood Donation (Limitation of Liability) Act 1985*  
*Cremation Act 1929*  
*Fluoridation of Public Water Supplies Act 1966*  
*Food Act 2008*  
*Health (Miscellaneous Provisions) Act 1911*  
*Health Legislation Administration Act 1984*  
*Health Practitioner Regulation National Law (WA) Act 2010*  
*Health Professionals (Special Events Exemption) Act 2000*  
*Health Services (Quality Improvement) Act 1994*  
*Health Services Act 2016*  
*Human Reproductive Technology Act 1991*  
*Human Tissue and Transplant Act 1982*  
*Medicines and Poisons Act 2014*  
*National Health Funding Pool Act 2012*  
*Nuclear Waste Storage and Transportation (Prohibition) Act 1999*  
*Pharmacy Act 2010*  
*Private Hospitals and Health Services Act 1927*  
*Prostitution Act 2000 (except s. 62 & Part 5, which are administered by the Attorney General, principally assisted by the Department of Justice)*  
*Public Health Act 2016*  
*Radiation Safety Act 1975*  
*Royal Perth Hospital Protection Act 2016*  
*Surrogacy Act 2008*  
*Tobacco Products Control Act 2006*  
*University Medical School, Teaching Hospitals, Act 1955*  
*Western Australian Health Promotion Foundation Act 2016*  
*Queen Elizabeth II Medical Centre Act 1966*

# Local Health Authorities Analytical Committee

## Performance Management Framework

### Outcome Based Management Framework

<p><b>Outcome 1:</b></p> <p>To provide a coordinated Sampling Scheme for the analysis of food products and non-food sources of risk for use by all Local Governments in Western Australia.</p>	<p><b>Key Effectiveness Indicator 1.1:</b></p> <p>The proportion of Local Governments with food manufacturers* in their region who use the Sampling Scheme.</p> <p>*Manufacturers who also supply food products outside of the local government jurisdiction that the business is registered within.</p>
<p><b>Service 1:</b></p> <p>Analysis of food products and non-food sources of risk</p>	<p><b>Key Efficiency Indicator 1.2</b></p> <p>Number of samples analysed against total expenditure (cost of service) to provide Expenditure per Sample.</p> <p><b>Key Efficiency Indicator 1.3:</b></p> <p>Proportion of reports completed and returned by the Analyst to the submitting Local Government in the specified turnaround time of 14 working days for routine samples and 20 working days for non-routine samples.</p>

#### Changes to Outcome Based Management Framework

The Committee's Outcome Based Management Framework did not change during 2023-24.

#### Shared Responsibilities with Other Agencies

The Committee did not share any responsibilities with other agencies during 2023-24.

## Local Health Authorities Analytical Committee

### COMMITTEE PERFORMANCE

#### Report on Operations

#### Actual results versus Budget Targets

#### Financial Targets

	2023-24 Target \$	2023-24 Actual \$	Variation \$
Total income (sourced from Statement of Comprehensive Income)	650,208	645,354	(4,854) (a)
Total expenses (sourced from Statement of Comprehensive Income)	645,820	554,576	(91,244) (b)
Total equity (sourced from Statement of Financial Position)	1,444,970	1,528,629	83,659 (c)
Net increase / (decrease) in cash held (sourced from Statement of Cash Flows)	(109,839)	1,437,715	1,547,554 (d)
Approved full time equivalent (FTE) Staff level	2	2	-
Approved salary expense level	166,800	194,971	28,171 (e)

Further explanations are also contained in Note 9.1 'Explanatory statements' to the financial statements.

- (a) The income was less than budgeted due to reduction in interest income due to an unexpected change of financial institutions.
- (b) The variation is due to lower expenditure than forecast for analytical services and only two of three analysts providing contracted services for the whole 12 months.
- (c) The variation in equity is the result of less than expected budgeted expenditure in some areas.
- (d) The increase in cash reserves resulted from less than budgeted expenditure and in some areas a reduction in interest income due to an unexpected change of financial institutions.
- (e) The variation is due to the increase in salaries and retention of retiring Coordinator for an additional 3 months to ensure a smooth transition with the incoming Coordinator and the hiring of three causal research assistants.

## Local Health Authorities Analytical Committee

### Summary of Key Performance Indicators

	2023-24 Target \$	2023-24 Actual \$	Variation \$
<i>Outcome 1: To provide a coordinated Sampling Scheme for the analysis of food products and non-food sources of risk for use by all Local Governments in Western Australia.</i>			
<b>Key Effectiveness Indicator(s): The proportion of Local Governments with food manufacturers in their region who use the Sampling Scheme.</b>	100%	67%	(33%)
<i>Service 1: Analysis of food products and non-food sources of risk</i>			
<b>Key Efficiency Indicator(s): Number of samples analysed against total expenditure (cost of service) to provide Expenditure per Sample (#).</b>	376.53	249.47	(127.06)
<b>Proportion of reports completed and returned by the Analyst to the submitting Local Government in the specified turnaround time of 14 days for routine samples and 20 days for non-routine samples.</b>	100% 100%	R: 99.7% NR: 99.5%	(0.3%) (0.5%)

(#): The aim of the Committee is to achieve the same or a lower Expenditure per Sample than the previous financial year.

Explanations for the variations between target and actual results are presented in section 'Detailed information in support of key performance indicators' (page 40).

# **Local Health Authorities Analytical Committee**

## **Significant Issues Impacting the Committee**

### **Current and emerging issues and trends**

The LHAAC is undergoing a period of evolution to improve practices and value for money for Local Government stakeholders. New business administration systems have been implemented during the 2023/24 year to enhance the service delivery provisions, which have resulted in further efficiency improvements from the appointed Analysts.

The rapid pace of technological advancement is leading to a reduction in costs which creates opportunities to deliver enhanced services and increased time efficiency. This is likely to be balanced out by increases in service uptake, resulting in increased expenditure for the foreseeable future.

### **Economic and social trends**

There is an expectation in society that services delivered by the Committee will be enhanced to take advantage of technological advances.

### **Changes in written law**

There were no significant changes in any written law that affected the Committee during the financial year.

### **Likely developments and forecast results of operations**

The Committee continued to improve the Sampling Scheme to achieve a higher level of service delivery and the overall effectiveness of the sampling program. The main action to help achieve these improvements during the financial year was the continuation of a three-tiered sampling program, a greater emphasis on Coordinated Sampling Projects focusing on high-risk foods and the continued expansion of the types of non-food analyses the three contracted Analysts are now able to offer under their suite of analyst services.

**Local Health Authorities  
Analytical Committee**

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**Local Health Authorities  
Analytical Committee**

**DISCLOSURES AND LEGAL COMPLIANCE**

**FINANCIAL STATEMENTS**

**Certification of Financial Statements  
For the year ended 30 June 2024**

The accompanying financial statements of the Local Health Authorities Analytical Committee have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2024 and the financial position as at 30 June 2024.

At the date of signing we are not aware of any circumstances which would render any particulars included in the financial statements misleading or inaccurate.



Ryan Quinn  
Designated Person of Accountable  
Authority

Date: 16 August 2024



Sarah Upton  
Member of Accountable Authority

Date: 16 August 2024



Ryan Janes  
Coordinator of Accountable Authority

Date: 16 August 2024



Peter Sproule CPA  
Chief Financial Officer

Date: 16 August 2024



**Local Health Authorities  
Analytical Committee**

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# Local Health Authorities Analytical Committee

## FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

The Committee has pleasure in presenting its audited general-purpose financial statements for the financial reporting period ended 30 June 2024 which provides users with the information about the Committee's stewardship of resource entrusted to it. The financial information is presented in the following structure:

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# Local Health Authorities Analytical Committee

## STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2024

	Notes	2024 \$	2023 \$
<b>INCOME</b>			
Revenue			
Provision of services	2.1	608,788	610,608
Interest revenue	2.2	36,566	34,213
<b>TOTAL INCOME</b>		<b>645,354</b>	<b>644,821</b>
<b>EXPENSES</b>			
Employee benefits expenses	3.1(a)	194,971	183,452
Depreciation	4.1	-	2,652
Supplies and services	3.2	355,548	284,048
Other expenses	3.3	4,057	2,014
<b>TOTAL EXPENSES</b>		<b>554,576</b>	<b>472,166</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>		<b>90,778</b>	<b>172,655</b>
<b>TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE PERIOD</b>		<b>90,778</b>	<b>172,655</b>

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes

# Local Health Authorities Analytical Committee

## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

	Notes	2024 \$	2023 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	6.1	1,599,005	161,290
Receivables	5.1	13,475	26,978
Other assets	5.2	4,913	4,814
Other financial assets	5.3	-	1,400,000
<b>Total Current Assets</b>		<b>1,617,393</b>	<b>1,593,082</b>
<b>Non-Current Assets</b>			
<b>Total Non-Current Assets</b>		-	-
<b>TOTAL ASSETS</b>		<b>1,617,393</b>	<b>1,593,082</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	5.4	49,840	68,572
Provisions	3.1(b)	38,924	86,659
<b>Total Current Liabilities</b>		<b>88,764</b>	<b>155,231</b>
<b>Non-Current Liabilities</b>			
<b>Total Non-Current Liabilities</b>		-	-
<b>Total Liabilities</b>		<b>88,764</b>	<b>155,231</b>
<b>NET ASSETS</b>		<b>1,528,629</b>	<b>1,437,851</b>
<b>EQUITY</b>			
Accumulated surplus		<b>1,528,629</b>	<b>1,437,851</b>
<b>TOTAL EQUITY</b>		<b>1,528,629</b>	<b>1,437,851</b>

The Statement of Financial Position should be read in conjunction with the accompanying notes

# Local Health Authorities Analytical Committee

## STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2024

	Notes	Accumulated Surplus/ (Deficit) \$	Total Equity \$
<b>Balance at 1 July 2022</b>		<b>1,265,196</b>	<b>1,265,196</b>
Total comprehensive income		172,655	172,655
<b>Balance at 30 June 2023</b>		<b>1,437,851</b>	<b>1,437,851</b>
<b>Balance at 1 July 2023</b>		<b>1,437,851</b>	<b>1,437,851</b>
Total comprehensive income		90,778	90,778
Total		1,528,629	1,528,629
<b>Balance at 30 June 2024</b>		<b>1,528,629</b>	<b>1,528,629</b>

The Statement of Changes in Equity should be read in conjunction with the accompanying notes

# Local Health Authorities Analytical Committee

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2024

	Notes	2024 \$	2023 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Provision of services		608,788	610,608
GST receipts on sales		60,843	61,061
<b>Payments</b>			
Employee benefits		(251,227)	(120,554)
Supplies and services		(327,573)	(274,625)
Finance costs		(189)	(126)
GST payments on purchases		(36,751)	(28,466)
GST payments to taxation authority		(66,804)	(43,608)
<b>Net cash (used in)/provided by operating activities</b>		<b>(12,913)</b>	<b>204,290</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from financial assets		1,650,000	-
Payments to acquire financial assets		(250,000)	(150,000)
Interest received		50,628	21,584
<b>Net cash used in investing activities</b>		<b>1,450,628</b>	<b>(128,416)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Payments</b>			
Principal elements of lease payments		-	(2,652)
<b>Net cash (used in)/provided by financing activities</b>		<b>-</b>	<b>(2,652)</b>
Net increase in cash and cash equivalents		1,437,715	73,222
Cash and cash equivalents at the beginning of period		161,290	88,068
<b>CASH AND CASH EQUIVALENTS AT THE END OF PERIOD</b>	6.1	<b>1,599,005</b>	<b>161,290</b>

The Statement of Cash Flows should be read in conjunction with the accompanying notes

# Local Health Authorities Analytical Committee

## NOTES TO THE FINANCIAL STATEMENTS

### 1. Basis of preparation

The Committee is a WA Government entity and is controlled by the State of Western Australia, which is the ultimate parent. The Committee is a not-for-profit entity (as profit is not its principal objective).

A description of the nature of its operations and its principal activities have been included in the 'Overview' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Accountable Authority of the Committee on 16 August 2024.

### Statement of compliance

These general purpose financial statements comply with Australian Accounting Standards – Simplified Disclosures. The general purpose financial statements have been prepared in accordance with Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board as applied by Treasurer's instructions. Several of these are modified by Treasurer's instructions to vary application, disclosure, format and wording.

The Act and Treasurer's instructions are legislative provisions governing the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

### Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. All values are rounded to the nearest dollar (\$).

### Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

- a) amount of GST incurred by the Committee as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and
- b) receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of cash flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

### Contributed equity

Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, as designated as contributions by owners (at the time of, or prior to, transfer) be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 955 *Contributions by Owners made to Wholly-Owned Public Sector Entities* and have been credited directly to Contributed Equity.

# Local Health Authorities Analytical Committee

## Comparative information

Except when an AAS permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements. AASB 1060 provides relief from presenting comparatives for:

- Property, Plant and Equipment reconciliations;
- Intangible Asset reconciliations; and

## Judgements and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

## 2. Our funding sources

### How we obtain funding

The Committee's Sampling Scheme is established for use by all Local Governments in Western Australia and all are encouraged to participate in the Sampling Scheme. Every Western Australian Local Government contributes to the Sampling Scheme via a fee based on their population as a percentage of the state population in total.

Policy guidelines are in place to ensure an invoicing process to all Local Governments in Western Australia occurs each year, the details of which are approved by the Committee at its June meeting. Every Local Government is charged a fee based on its population, either as one of two Minimum Fees (up to 1000 population and between 1,001 to 2000 population) or as a percentage of the remaining state population as a whole.

Revenue is recognised at the transaction price when the Committee transfers control of the services to customers. Revenue is recognised for the provision of services as follows:

The Committee typically satisfies its performance obligations in relation to the provision of services when the services are provided.

The primary income received by the Committee and the relevant notes are:

		2024	2023
	Notes	\$	\$
Provision of services	2.1	608,788	610,608
Interest revenue	2.2	36,566	34,213

### 2.1 Provision of services

	2024	2023
	\$	\$
Provision of services	608,788	610,608

### 2.2 Interest revenue

	2024	2023
	\$	\$
Interest revenue	36,566	34,213

Interest is recognised and measured as it accrues.



# Local Health Authorities Analytical Committee

### 3. Use of our funding

#### Expenses incurred in the delivery of services

The major expenditure of the Committee is the engagement and payments associated with the contracted analysts; the employment of a Coordinator and a part time contracted CFO; associated operating expenses such as rent, telephones, insurance, stationery and supplies.

The primary expenses incurred by the Committee in achieving its objectives and the relevant notes are:

	Notes	2024 \$	2023 \$
Employee benefits expenses	3.1(a)	194,971	183,452
Employee related provisions	3.1(b)	38,924	86,659
Supplies and services	3.2	355,548	284,049
Other expenses	3.3	4,057	2,014

#### 3.1(a) Employee benefits expenses

	2024 \$	2023 \$
Employee benefits	175,960	167,298
Superannuation – defined contribution plan	19,011	16,154
<b>Total employee benefits provided</b>	<u>194,971</u>	<u>183,452</u>

Employee benefits: include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave, and non-monetary benefits recognised under accounting standards other than AASB 16 *Leases* (such as medical care, housing, cars and free or subsidised goods or services) for employees.

Superannuation: The amount recognised in profit or loss of the Statement of Comprehensive Income comprises employer contributions paid and accrued, to chosen superannuation funds.

#### 3.1(b) Employee related provisions

	2024 \$	2023 \$
<b>Current</b>		
<u>Employee benefit provisions</u>		
Annual leave(a)	17,113	42,800
Long service leave(b)	21,811	43,859
<b>Total employee related provisions</b>	<u>38,924</u>	<u>86,659</u>

**(a) Annual leave liabilities:** Classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

The provision for annual leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

**(b) Long Service leave liabilities:** Unconditional long service leave provisions are classified as current liabilities as the Committee does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

## **Local Health Authorities Analytical Committee**

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Committee has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

The provision for long service leave is calculated at present value as the Committee does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement and discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'other expenses, Note 3.3 (apart from the unwinding of the discount (finance cost))' and are not included as part of the Committee's 'employee benefits expense'. The related liability is included in 'Provisions'.

### **Key sources of estimation uncertainty – long service leave**

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Several estimates and assumptions are used in calculating the Committee's long service leave provision. These include:

- expected future salary rates;
- discount rates;
- employee retention rates; and
- expected future payments.

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision. Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

## Local Health Authorities Analytical Committee

### 3.2 Supplies and services

	2024	2023
	\$	\$
Consultants and contractors	254,592	207,768
<b><u>Other</u></b>		
Accounting	24,241	20,323
Administration	15,286	4,190
Advertising and promotion	3,750	2,500
Audit fees	18,750	21,000
Bank charges	189	125
Computer software support	1,065	823
Conference fees	5,224	-
Interest	117	-
Insurance	3,595	3,230
Legal fees	3,717	1,958
Printing and postage	3,621	233
Short – term lease	20,736	21,898
Telephone	665	-
<b>Total Other</b>	100,956	76,280
<b>Total supplies and services</b>	<b>355,548</b>	<b>284,048</b>

Supplies and services: Supplies and services are recognised as an expense in the reporting period in which they are incurred and accrued.

### 3.3 Other expenses

	2024	2023
	\$	\$
Employment on costs	4,057	2,014

Employee on-cost includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liabilities is included at Note 3.1(b) Employee related provisions. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

## 4. Key assets

This section includes information regarding the key assets the Committee utilises to gain economic benefits or provide service potential.

### Initial recognition

Right-of-use assets are measured at cost including the following:

- the amount of the initial measurement of lease liability
- any lease payments made at or before the commencement date less any lease incentives received
- any initial direct costs, and
- restoration costs, including dismantling and removing the underlying asset

The Committee has elected not to recognise right-of-use assets and lease liabilities for short-term leases (with a lease term of 12 months or less) and low value leases (with an underlying value of \$5,000 or less). Lease payments associated with these leases are expensed over a straight-line basis over the lease term.

# Local Health Authorities Analytical Committee

## Subsequent Measurement

The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any re-measurement of lease liability.

### 4.1 Depreciation and impairment of right-of-use assets

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 underlying assets.

Right-of-use assets are tested for impairment when an indication of impairment is identified.

	2024	2023
	\$	\$
Depreciation	-	2,652
<b>Total right-of-use asset depreciation</b>	<b>-</b>	<b>2,652</b>
Lease interest expenses	-	-

The Committee has short term leases for office accommodations.

# Local Health Authorities Analytical Committee

## 5. Other assets and liabilities

This section sets out those assets and liabilities that arose from the Committee's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	Notes	2024 \$	2023 \$
Receivables	5.1	13,475	26,979
Other assets	5.2	4,913	4,814
Other financial assets	5.3	-	1,400,000
Payables	5.4	49,840	68,572

### 5.1 Receivables

	2024 \$	2023 \$
<b>Current</b>		
Accounts Receivable	396	-
Accrued interest	66	14,128
GST Receivable	13,013	12,851
<b>Total current</b>	<u>13,475</u>	<u>26,979</u>

**Receivables** are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

### 5.2 Other assets

	2024 \$	2023 \$
<b>Current</b>		
Prepayments	4,913	4,814
<b>Total current</b>	<u>4,913</u>	<u>4,814</u>

**Other assets** include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

### 5.3 Other financial assets

	2024 \$	2023 \$
Financial assets at amortised cost – Term Deposits (a)	-	1,400,000
	<u>-</u>	<u>1,400,000</u>

(a ) These represent bank term deposits with their original maturities of more than 3 months.

## Local Health Authorities Analytical Committee

### 5.4 Payables

	2024	2023
	\$	\$
<b>Current</b>		
Trade payables	44,601	49,809
Other payables	5,239	18,763
<b>Total current payables at end of period</b>	49,840	68,572

**Payables** are recognised at the amounts payable when the Committee becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 30 days.

Other payables consist of the following:

	2024	2023
	\$	\$
<b>Other payables</b>		
PAYG withholding	3,410	7,116
Superannuation	1,829	4,806
Sundry creditors (including accrued salaries)	-	6,841
<b>Total other payables at end of period</b>	5,239	18,763

### 6. Financing

This section sets out the material balances and disclosures associated with the financing and cashflows of the Committee.

#### 6.1 Cash and cash equivalents

	2024	2023
	\$	\$
Cash and cash equivalents	1,599,005	161,290
	1,599,005	161,290

For the purpose of the statement of cash flows, cash and cash equivalent assets comprise cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.

# Local Health Authorities Analytical Committee

## 7. Financial Instrument and Contingencies

### 7.1 Financial Instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

	2024	2023
	\$	\$
<b>Financial Assets</b>		
Cash and cash equivalents	1,599,005	161,290
Other assets at amortised cost (a)	462	14,128
Financial assets at amortised cost (b)	-	1,400,000
<b>Total Financial Assets</b>	<b>1,599,467</b>	<b>1,575,418</b>
<b>Financial Liabilities</b>		
Financial Liabilities at amortised cost	49,840	68,572
<b>Total Financial Liabilities</b>	<b>49,840</b>	<b>68,572</b>

(a) The amount of financial assets and financial liabilities measured at amortised cost excludes GST receivable/payable to the ATO (statutory receivable).

(b) These represent bank term deposits with their original maturities of more than 3 months.

### 7.2 Contingent assets and liabilities.

The Committee did not have any contingent assets or liabilities as at 30 June 2024 or as at 30 June 2023.

## 8 Other disclosures

### 8.1 Events occurring after the end of reporting period

No material events occurred after the end of the reporting period.

# Local Health Authorities Analytical Committee

## 8.2 Key management personnel

The Committee has determined that key management personnel include Cabinet Ministers, members of the accountable authority and senior officers of the Committee. However, the Committee is not obligated to compensate Cabinet Ministers and therefore disclosures in relation to Ministers' compensation may be found in the *Annual Report on State Finances*.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for members of the accountable authority and senior officers of the Committee for the reporting period are presented within the following bands:

<b>Compensation of members of the accountable authority</b>		
<b>Compensation Band (\$)</b>	<b>2024</b>	<b>2023</b>
\$0 – \$10,000	7	7
<b>Compensation of senior officers</b>		
<b>Compensation Band (\$)</b>	<b>2024</b>	<b>2023</b>
\$0 - \$50,000	-	1
\$50,001 - \$100,000	1	-
\$100,001 - \$150,000	1	1
	<b>\$</b>	<b>\$</b>
<b>Total compensation of key management personnel</b>	<b>230,568</b>	<b>163,626</b>

Total compensation includes the superannuation expense incurred by the Committee in respect of senior officers.

## 8.3 Related party transactions

The Committee is a wholly owned public sector entity that is controlled by the State of Western Australia.

Related parties of the Committee include:

- all cabinet ministers and their close family members, and their controlled or jointly controlled entities;
- all members of the accountable authority, senior officers and their close family members, and their controlled or jointly controlled entities; and
- other departments and statutory authorities, including related bodies, that are included in the whole of government consolidated financial statements (i.e. wholly owned public sector entities).

### Material transactions with other related parties

Outside of normal citizen type transactions with the Committee, there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

## 8.4 Related bodies

The Committee has no related bodies.



# Local Health Authorities Analytical Committee

## 8.5 Affiliated bodies

The Committee has no affiliated bodies.

## 8.6 Special purpose accounts

The Committee holds no special purpose accounts.

## 8.7 Remuneration of auditor

The remuneration paid or payable to the Auditor General in respect to the audit for the current reporting period, is as follows:

	2024	2023
	\$	\$
Auditing the accounts, financial statements, controls and key performance indicators	20,700	18,750

## 8.8 Supplementary financial information

### (a) Write-offs

During the financial year, nil (2023: nil) was written off the Committee's asset register under the authority of:

	2024	2023
	\$	\$
The accountable authority	-	-
The Minister	-	-
Committee	-	-
	-	-
	-	-

### (b) Losses through theft, defaults and other causes

	2024	2023
	\$	\$
Losses through theft, defaults and other causes	-	-
The Minister	-	-
Committee	-	-
	-	-
	-	-

### (c) Gifts of public property

	2024	2023
	\$	\$
Gifts of public property provided by the Committee	-	-
	-	-
	-	-

## Local Health Authorities Analytical Committee

### 9. Explanatory statement

This statement provides details of any significant variations between estimates and actual results for 2024 and between the actual results for 2024 and 2023. Narration is provided for key major variances, which are generally greater than 10% or \$1,000.

#### 9.1.1 Statement of Comprehensive Income Variances

	Variance note	Estimate 2024 \$	Actual 2024 \$	Actual 2023 \$	Variance between actual and estimate \$	Variance between actual results for 2024 and 2023 \$
<u>Income</u>						
Provision for services	1, a	610,608	608,788	610,608	(1,820)	(1,820)
Interest revenue	2, b	39,600	36,566	34,213	(3,034)	2,353
<u>Expenses</u>						
Employee Benefits expenses	3, c	166,800	194,971	183,452	28,171	11,519
Depreciation	d	-	-	2,652	-	(2,652)
Supplies and services	4, e	477,020	355,548	284,048	(121,472)	71,500
Other expenses	5, f	2,000	4,057	2,014	2,057	2,043
Surplus/(deficit) for the period		<b>4,388</b>	<b>90,778</b>	<b>172,655</b>	<b>86,390</b>	<b>(81,877)</b>
Total comprehensive income/(loss) for the period		<b>4,388</b>	<b>90,778</b>	<b>172,655</b>	<b>86,390</b>	<b>(81,877)</b>

#### Major Estimate and Actual (2024) Variance Narratives:

1. Provision of Services estimate was overstated by \$1,820 (0.30%) due to a refund of prior year of services.
2. Interest revenue estimate was overstated by \$3,034 (7.66%) due to reduction in funds held in term deposit on the change of financial institutions during the year.
3. Employee benefits expense was overspent by \$28,171 (16.89%) due to the retention of retiring Coordinator for an additional 3 months to ensure a smooth transition.
4. Supplies and services was underspent by \$121,472 (25.46%) due to the lower than expected Analysis Fees over the year.
5. Other expense was overspent by \$2,057 (102.85%) due to higher employment costs during the year.

#### Major Actual (2024) and Comparative (2023) Variance Narratives:

- a) Provision of Services decreased by \$1,820 (0.30%) due to a refund of prior year of services.
- b) Interest revenue increased by \$2,353 (6.87%) due to increase in interest rates during the year.
- c) Employee benefits expense increased by \$11,519 (6.28%) due to the retention of retiring Coordinator for an additional 3 months to ensure a smooth transition.
- d) Depreciation decreased by \$2,652 (100.00%) due to a change in the accommodation lease agreement to short term lease on the end of the first 3-year option.
- e) Supplies and services increased by \$71,500 (25.17%) due to the increase in Analysis Fees over the year.
- f) Other expense increased by \$2,043 (101.46%) due to higher employment costs during the year.

## Local Health Authorities Analytical Committee

### 9.1.2 Statement of Financial Position Variances

	Variance note	Estimate 2024	Actual 2024	Actual 2023	Variance between actual and estimate	Variance between actual results for 2024 and 2023
		\$	\$	\$	\$	\$
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents	6, g	111,970	1,599,005	161,290	1,487,035	1,437,715
Receivables	7, h	28,500	13,475	26,978	(15,025)	(13,503)
Other assets		5,000	4,913	4,814	(87)	99
Other financial assets	8, i	1,400,000	-	1,400,000	(1,400,000)	(1,400,000)
<b>Total current assets</b>		<b>1,545,470</b>	<b>1,617,393</b>	<b>1,593,082</b>	<b>71,923</b>	<b>24,311</b>
<b>Total non-current assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Assets</b>		<b>1,545,470</b>	<b>1,617,393</b>	<b>1,593,082</b>	<b>71,923</b>	<b>24,311</b>
<b>Liabilities</b>						
<b>Current liabilities</b>						
Payables	9, j	62,000	49,840	68,572	(12,160)	(18,732)
Provisions	k	38,000	38,924	86,659	924	(47,735)
<b>Total current liabilities</b>		<b>100,000</b>	<b>88,764</b>	<b>155,231</b>	<b>(11,236)</b>	<b>(66,467)</b>
<b>Total non-current liabilities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities</b>		<b>100,000</b>	<b>88,764</b>	<b>155,231</b>	<b>(11,236)</b>	<b>(66,467)</b>
<b>Net Assets</b>		<b>1,445,470</b>	<b>1,528,629</b>	<b>1,437,851</b>	<b>83,159</b>	<b>90,778</b>
Accumulated surplus/(deficit)		<b>1,445,470</b>	<b>1,528,629</b>	<b>1,437,851</b>	<b>83,159</b>	<b>90,778</b>
<b>Total Equity</b>		<b>1,445,470</b>	<b>1,528,629</b>	<b>1,437,851</b>	<b>83,159</b>	<b>90,778</b>

#### Major Estimate and Actual (2024) Variance Narratives

6. Cash and cash equivalents was underestimated by \$1,487,035 (1,328.07%) due to an unexpected change in financial institutions and no term deposits on hand at the end of the year.
7. Receivables was overestimated by \$15,025 (52.72%) due to a smaller than expected accrued interest income accrual as 30 June 2024.

## Local Health Authorities Analytical Committee

8. Other financial assets was overestimated by \$1,400,000 (100.00%) due to an unexpected change in financial institutions and no term deposits held as at 30 June 2024.
9. Payables was overestimated by \$12,160 (19.61%) due to a reduction in the accounts payable, payroll and superannuation liabilities.

### Major Actual (2024) and Comparative (2023) Variance Narrative

- g) Cash and cash equivalents increased by \$1,437,715 (891.38%) due to a change in financial institutions and no term deposits on hand at the end of the year.
- h) Receivables was decrease by \$13,503 (50.05%) due to a smaller than expected accrued interest income accrual as 30 June 2024.
- i) Other financial assets decrease by \$1,400,000 (100.00 %) due to an unexpected change in financial institutions and no term deposits held as at 30 June 2024.
- j) Payables decreased by \$18,732 (27.32%) due to a lower than expected accounts payable and superannuation liabilities accruals as at 30 June 2024.
- k) Provisions increased by \$47,735 (55.08%) due to cash payout of annual and long service leave on retirement of previous Coordinator.

## Local Health Authorities Analytical Committee

### 9.1.3 Statement of Cash Flows Variances

	Variance note	Estimate 2024	Actual 2024	Actual 2023	Variance between estimate and actual	Variance between actual results for 2024 and 2023
		\$	\$	\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<u>Receipts</u>						
Provision of services	10, l	610,608	608,788	610,608	(1,820)	(1,820)
GST receipts on sales		61,061	60,843	61,061	(218)	(218)
<u>Payments</u>						
Employee benefits	11, m	(220,923)	(251,227)	(120,554)	(30,304)	(130,673)
Supplies and services	12, n	(477,020)	(327,573)	(274,625)	149,447	(52,948)
Finance costs		(200)	(189)	(126)	11	(63)
GST payments on purchases	13, o	(43,365)	(36,751)	(28,466)	6,614	(8,285)
GST payments to taxation authority	14, p	(40,000)	(66,804)	(43,608)	(26,804)	(23,196)
<b>Net cash provided by/(used in) operating activities</b>		<b>109,839</b>	<b>(12,913)</b>	<b>204,290</b>	<b>96,926</b>	<b>(217,203)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>						
Proceeds from financial assets	15, q	21,000	1,650,000	-	1,629,000	1,650,000
Payments to acquire financial assets	16, r	-	(250,000)	(150,000)	(250,000)	(100,000)
Interest received	17, s	39,600	50,628	21,584	11,028	29,044
<b>Net cash provided by/(used in) investing activities</b>		<b>(60,600)</b>	<b>1,450,628</b>	<b>(128,416)</b>	<b>1,390,028</b>	<b>1,579,044</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>						
<u>Payments</u>						
Principal elements of lease payments	t	-	-	(2,652)	-	2,652
<b>Net cash provided by/(used in) financing activities</b>		<b>-</b>	<b>-</b>	<b>(2,652)</b>	<b>-</b>	<b>2,652</b>

## Local Health Authorities Analytical Committee

Net increase/(decrease) in cash and cash equivalents	(49,239)	1,437,715	73,222	1,486,954	1,364,493
Cash and cash equivalents at the beginning of period	<b>161,209</b>	<b>161,290</b>	<b>88,068</b>	<b>81</b>	<b>73,222</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF PERIOD</b>	<b>111,970</b>	<b>1,599,005</b>	<b>161,290</b>	<b>1,487,035</b>	<b>1,437,715</b>

### Major Estimate and Actual (2024) Variance Narratives

10. Provision of services was under received by \$1,820 (0.30%) due to a refund of prior year service fees.
11. Employee benefits was overspent by \$30,304 (13.72%) due to the hiring of additional research assistants during the year.
12. Supplies and services was underspent by \$149,447 (31.33%) due to a less than expected expenditure on supplies and services.
13. GST payments on purchase was underspent by \$6,614 (15.25%) due to not realising the estimated expenditure on supplies and services.
14. GST payments to taxation authority was overspent by \$26,804 (67.01%) due to payroll liabilities on the retirement payout of the Coordinator.
15. Proceeds from financial assets was over received by \$1,629,000 (7,757.14%) due to an unexpected change in financial institutions and reduction in term deposits.
16. Payments to acquire financial assets was overspent by \$250,000 due to an unexpected change in financial institutions during the year.
17. Interest received was underestimated by \$11,028 (27.85%) due to an increase in interest rates over the period of the year.

### Major Actual (2024) and Comparative (2023) Variance Narrative

- l) Provision of services decreased by \$1,820 (0.30%) due to a refund of prior year service fees.
- m) Employee benefits increased by \$130,673 (108.39%) due to increased number of research assistants and the leave provision payout of the retiring Coordinator.
- n) Supplies and services increased by \$52,948 (19.28%) due a higher use of Analysis Fees expenditure.
- o) GST payments on purchases increased by 8,285 (29.10%) due to a high payment of supplies and services during the year.
- p) GST payments to taxation authority increased by \$23,196 (53.19%) due to an increase of tax withheld on the new employees and retirement of Coordinator.
- q) Proceeds from financial assets increased by \$1,650,000 due to an unexpected change in financial institutions and closure of all term deposits.
- r) Payments to acquire financial assets increased by \$100,000 (66.67%) due to a higher amounts held in term deposits during the year.
- s) Interest received increased by \$29,044 (134.56%) due to an increase in interest rates over the period of the year.
- t) Principal elements of lease payments decreased by \$2,652 (100%) due to a change in rent account allocation on taking up a new short term lease.

**Local Health Authorities  
Analytical Committee**

**LOCAL HEALTH AUTHORITIES ANALYTICAL COMMITTEE**

**Audited key performance indicators for the year ended 30 June 2024**

**Certification of key performance indicators**


We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Local Health Authorities Analytical Committee's performance, and fairly represent the performance of the Local Health Authorities Analytical Committee for the financial year ended 30 June 2024.



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Ryan Quinn  
Designated Person of Accountable Authority

Date: 16 August 2024



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Sarah Upton  
Member of Accountable Authority

Date: 16 August 2024



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Ryan Janes  
Coordinator of Accountable Authority

Date: 16 August 2024



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Peter Sproule CPA  
Chief Financial Officer

Date: 16 August 2024

**Local Health Authorities  
Analytical Committee**

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# Local Health Authorities Analytical Committee

## Detailed information in support of key performance indicators

Section 61 of the *Financial Management Act 2006* requires statutory authorities to prepare performance indicators and such other information as required by the Treasurer's Instructions.

The following performance indicators have been formulated in the light of the Committee's obligation under the *Health (Miscellaneous Provisions) Act 1911* to 'provide analytical services for use by local authorities'.

The following performance indicators have been formulated to provide an indication of the effectiveness and efficiency of the Committee's operations.

### **GOVERNMENT GOAL**

**SAFE, STRONG AND FAIR COMMUNITIES.**

### **OUTCOME**

**TO PROVIDE A COORDINATED SAMPLING SCHEME FOR THE ANALYSIS OF FOOD PRODUCTS AND NON-FOOD SOURCES OF RISK FOR USE BY LOCAL GOVERNMENTS IN WESTERN AUSTRALIA.**

#### **AUDITED INDICATORS**

i) **Performance Indicator: Effectiveness**

#### **KPI 1.1**

#### **Comment**

**The proportion of Local Governments with food manufacturers in their region who use the Sampling Scheme.**

A key focus of the Sampling Scheme is to encourage those food manufacturers who actively distribute outside the region in which they are located to provide maximum benefit to the broader community of Western Australia, in regard to food safety. The 2023-24 target, as in previous years, is to have 100% of Local Governments (LGAs) with such manufacturers using the Scheme.

Only food manufacturers classified as LARGE (actively manufacturing food products for distribution outside of the Local Government region in which the manufacturer is located) by the Committee are included in the following table. The number of such Local Governments during the financial year was confirmed as 73.

A participation rate of 67% (increased from 65% last year) is likely due to increased participation across local governments in the 2023-24 year. This is still significantly under the target of 100% participation likely due to the following factors:

- Some non-metropolitan based LGAs do not employ a permanent Environmental Health Officer or are unable to resource the physical collection of samples to submit for analysis;
- The cost and logistics associated with submitting samples to Perth metropolitan where all contracted Analyst services are based may be cost-prohibitive;
- Some of the manufacturers who have not had samples collected by their host LGA may have been tested by the WA Department of Health (via Meat or Dairy Inspections) and therefore not included in LHAAC reporting.

## Local Health Authorities Analytical Committee

MEASUREMENT	2023/24		2022/23		2021/22	
	No	%	No	%	No	%
Number of LGAs with Large manufacturers in their locality.	73	100 Target	74	100 Target	74	100 Target
Number of LGAs with Large manufacturers who participated in the Sampling Scheme.	49	67 Actual	48	65 Actual	59	80 Actual

Another factor is the change in sampling focus by the Committee and by LGAs themselves. The chemical analysis of food is seen as less demanding as the standards associated with food manufacture have improved significantly in recent years. Member Local Governments have been encouraging the Committee to do more microbial testing as opposed to chemical analysis, and this has been reflected in the Committee's choice of Coordinated Sampling Projects (CSPs) in recent years (i.e., increased focus on high-risk food contamination rather than nutritional claims).

Monthly Expenditure to Date Summaries were sent to all Local Governments and individual messages and prompts were utilised to try and encourage participation in the Scheme by the smaller LGAs. The Committee will continue with this line of encouragement in 2024-25.

### **SERVICE**

#### **ANALYSIS OF FOOD PRODUCTS AND NON-FOOD SOURCES OF RISK**

##### **ii) Performance indicator: Efficiency**

##### **Service 1**

##### **KPI 1.2.**

**Number of samples analysed against total expenditure for the Committee (cost of service) to provide Expenditure per Sample.**

The primary method to provide an indication of cost of service relative to output is to calculate average cost of analysis per sample.

	Target 2024	2024	2023	2022
No of samples analysed	1,715	2,223	1,254	1,850
Total Expenditure \$	\$645,820	\$554,576	\$472,166	\$449,561
Expenditure per sample	\$376.53	\$249.47	\$376.53	\$243.00

### **Comment**

The number of samples analysed in 2023-24 has increased from the previous year (1,254) to 2,223 (increase of 969 samples or 77%). 58.5% (1,299) of all samples submitted in 2023-24 were Discretionary Sampling and 38.3% (851) of all samples were Coordinated Sampling Project related. Non-compliance sampling comprised 3.3% (73) of total samples submitted. The majority of these samples were food samples requesting foreign object or microbiological analysis.

Total Expenditure increased from the previous year, which could be partly due to a return to average expenditure patterns following the COVID-19 affected years; slightly increased price quotes by the contracted Analysts in the new contract that began in Aug 2022 and some higher than anticipated costs due to the retention of the retiring Coordinator for an additional 3 months to ensure a smooth transition and final costs associated with the previous Coordinator's retirement.

# Local Health Authorities Analytical Committee

## **KPI 1.3.**

**Proportion of reports completed and returned by the Analyst to the submitting Local Government in the specified turnaround time of 14 working days for routine samples and 20 working days for non-routine samples.**

This is a key indicator of efficiency of the service to Local Governments by providing an indication of time taken to complete sample analysis and provide written reports to the submitting Local Government. The target is 100% of samples to be completed in the Expected Timeframe.

### (1) ALL SAMPLES

Sample Category	Specified Turnaround Time	2023/24		2022/23		2021/22	
		% Returned within Specified Turnaround Time	TARGET	% Returned within Specified Turnaround Time	TARGET	% Returned within Specified Turnaround Time	TARGET
Routine Samples	≤ 20 days	99.7% (n = 1,299)	100%	99% (n = 823)	100%	89% (n = 1234)	100%
Coordinated & Non-Routine	≤ 14 days	99.5% (n = 924)		99% (n = 431)		97% (n = 616)	

### (2) AGRIFOOD TECHNOLOGY

Sample Category	Specified Turnaround Time	2023/24		2022/23		2021/22	
		% Returned within Specified Turnaround Time	TARGET	% Returned within Specified Turnaround Time	TARGET	% Returned within Specified Turnaround Time	TARGET
Routine Samples	≤ 20 days	99% (n = 321)	100%	100% (n = 445)	100%	77% (n = 304)	100%
Coordinated & Non-Routine	≤ 14 days	99.8% (n = 547)		99% (n = 405)		96% (n = 404)	

### (3) EUROFINS ARL (EARL)

Sample Category	Specified Turnaround Time	2023/24		2022/23		2021/22	
		% Returned within Specified Turnaround Time	TARGET	% Returned within Specified Turnaround Time	TARGET	% Returned within Specified Turnaround Time	TARGET
Routine Samples	≤ 20 days	100% (n = 967)	100%	99% (n = 378)	100%	93% (n = 930)	100%
Coordinated & Non-Routine	≤ 14 days	100% (n = 373)		96% (n = 26)		100% (n = 212)	

### (4) CHEMCENTRE (CC)

Sample Category	Specified Turnaround Time	2023/24	
		% Returned within Specified Turnaround Time	TARGET
Routine Samples	≤ 20 days	100% (n = 11)	100%
Coordinated & Non-Routine	≤ 14 days	0% (n = 4)	

Note: 'n' is the total number of samples analysed for the year.

# Local Health Authorities Analytical Committee

## Comment

The turnaround time for completion of samples in the Routine category has increased to 99.7% from 99% for the combined result and also for the Non-Routine category (up to 99.5% from 99%). The total number of samples processed increased by 77% (969 samples).

AGRIFOOD performance has maintained their high achievement in the Routine category (99% from last year's 100%) and also in the CSP/Non-Routine category from 99% last year to 99.8% this year.

EUROFINS ARL has increased to 100% performance for turnaround times in both Non-Routine and Routine samples. Total sample submissions to Eurofins ARL increased now that they have operated for a full year under the 2022 LHAAC Contract.

CHEMCENTRE do not receive many samples through the LHAAC contract due in part to their offered services being of a 'specialist' variety and therefore limited. The majority of these samples are returned within the turnaround time, however there were four (4) Non-Routine samples that were not due to protracted sampling and testing processes which required further testing to be performed.

## Ministerial directives

No Ministerial Directives were received during the financial year.

## Other financial disclosures

### Pricing policies on services

In 2023/24 fees were held at the 2022/23 rates.

### The Committee derives its revenue from local authorities based on:

1. an assessment calculated on the proportion of the population of the local authority to the population of the State of Western Australia;
2. the cost of processing units in excess of the unit allowance included in the assessment; and
3. a minimum assessment for authorities with a population less than 1,500.

## Employment and Industrial Relations

<b>Staff Profile</b>	<b>2024</b>	<b>2023</b>
Full-time permanent	2	2
Full-time contract	0	0
Part-time contract	4	1
On secondment	0	0
	6	3

## Staff Development

The Committee has a commitment to the development of its employees. Our strategies are to build a highly skilled, professional and fair workforce with the ability to adapt to changing business technology and the environment.

# Local Health Authorities Analytical Committee

## **Workers Compensation**

No compensation claims were recorded during the financial year.

## **Governance disclosures**

### **Contract with Senior Officers**

At the date of reporting, other than the normal contract of services provided, no Senior Officer, of firms of which Senior Officers are members, or entities in which Senior Officers have substantial interests had any interest in existing or proposed contracts with the Committee and Senior Officers.

### **Insurance Premiums paid to indemnify members of the Board**

An insurance policy has been taken out to indemnify members of the Board against any liability incurred under sections 13 or 14 of the *Statutory Corporations (Liability of Directors) Act 1996*. The amount of the insurance premium paid for 2023/24 was \$3,135.00

## Local Health Authorities Analytical Committee

### Other legal requirements

#### Annual Estimates

Section's 40 and 61 of the *Financial Management Act 2006* provided that the Committee submit annual estimates of the annual operations for both the current and preceding financial year of the Committee to the Minister of Health for approval.

<b>Budget</b>	<b>2022/23</b>
<b>Revenues from operating activities</b>	
Goods and Services	610,608
<b>Revenue from non-operating activities</b>	
Interest Revenue	4,375
<b>Total Revenue from ordinary activities</b>	<b>614,983</b>
<b>Expenses</b>	
<b>Expenses from operating activities</b>	
Employee Services	117,000
Depreciation	15,500
Supplies and services	384,700
Finance Costs	1,500
Other expenses	1,500
<b>Total expenses from operating activities</b>	<b>520,200</b>
<b>Surplus for the period</b>	<b>94,783</b>
<b>Budget</b>	<b>2023/24</b>
<b>Revenues from operating activities</b>	
Goods and Services	610,608
<b>Revenue from non-operating activities</b>	
Interest Revenue	39,600
<b>Total Revenue from ordinary activities</b>	<b>650,208</b>
<b>Expenses</b>	
<b>Expenses from operating activities</b>	
Employee Services	166,800
Supplies and services	477,020
Other expenses	2,000
<b>Total expenses from operating activities</b>	<b>645,820</b>
<b>Surplus for the period</b>	<b>4,388</b>

## **Local Health Authorities Analytical Committee**

### **Contact information**

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