
Summary of Changes

Local Government Better Practice Guide

Report of Operations 2018-19

The following key amendments have been made to the *Local Government Better Practice Guide: Report of Operations 2018-19* following review of the 2017-18 reporting cycle and feedback from users.

Chapter	Page	Original	Revised
3. Report of Operations (guidance)			
Material Variations	15	<p>In 2016, it was agreed with VAGO that previous year results, if incorrect, can be changed by councils to ensure comparable year on year data. The treatment for incorrect data from previous years requires councils to note in the Annual Report the data having been incorrectly reported in the prior financial year(s). This would either occur:</p> <ul style="list-style-type: none">- as a change to the previous figure in the Performance Statement or Report of Operations, with an asterisk and comment which details the previous result and an explanation that it has been changed; or- by reporting the incorrect figure from the previous year in the Performance Statement or Report of Operations, with a	<p>In 2016, it was agreed with VAGO that for 2015-16 and 2016-17 previous year results, if incorrect, could be changed by councils to ensure comparable year on year data. In 2018 it was agreed that from 2017-18 onwards there would be no further changes to data from previous years. If information has come to light which changes the result for a previous year following the data being published on the Know Your Council website, councils should reference this in the current year commentary, particularly where it results in a significant year on year variation.</p>

Chapter	Page	Original	Revised
		<p>note to explain that the figure should instead read as the updated figure.</p> <p>Corrections to results need to be approved by a CEO or their delegate, and will be implemented when the current year's data goes live on the Know Your Council website and is released in the Annual Report.</p>	
4. Report of Operations (full model)			
Previously there was a current year model and a model for the conclusion of the transitional provisions in the Act. This has now been consolidated into one model			