Summary of changes

Local Government Better Practice Guide – Performance Statement 2020-21

The following key amendments have been made to the Local Government Better Practice Guide: Performance Statement 2020-21. The overall aim of these changes were to:

1. Simplify the content for the users of the Better Practice Guide – Performance statement 2020-21, and;
2. To re-align the content with the respective changes to legislation, regulations or practices.

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<tr>
<th>Section</th>
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<th>Original text</th>
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<tbody>
<tr>
<td>Integrated strategic planning and reporting framework</td>
<td>6</td>
<td>Planning and reporting accountability framework</td>
<td>Integrated strategic planning and reporting framework</td>
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<tr>
<td>Preparation of the performance statement</td>
<td>15</td>
<td>[Nil]</td>
<td>“An example of a performance statement is provided at the end of this document as a guide.”</td>
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</table>
|                                                   | 16   | “…a less sensitive indicator can bear a higher materiality threshold and will require less or no explanation of variances.” | “Emphasised applying comments against all results, regardless of materiality.

…”a less sensitive indicator can bear a higher materiality threshold and will require less explanation of variances.” |
| Performance statement (full model)                | 22   | [Nil]                                                                          | Added icons to demonstrate “Mandatory” or “Recommended” with explanation to provide greater context. |
|                                                   | 32   | “… active library member” means…”                                              | Definition updated to accurately reflect the measure:

…”active library borrower” means…”                         |
### Editorial changes

The document has undergone minor formatting and editorial changes to provide consistency with other Local Government Better Practice Guides and ease of use. Dates have been updated where applicable.

These additional changes were made across the document:

- Updated reference to the relevant year: 2019-20 or 2020-21 where applicable
- Updated reference to the Department of Jobs, Precincts and Regions where replacing the Department of Environment, Land, Water and Planning
- Document was updated to the Department of Jobs, Precincts and Regions template and layout.

This version was released on 24 June 2021.