

Summary of Changes

Local Government Better Practice Guide

Report of Operations 2019-20

The following amendments have been made to the *Local Government Better Practice Guide: Report of Operations 2019-20*.

Chapter	Page	Original	Revised
1. Report of Operations (overview)			
Better practice guidance	8	In response, the Victorian Government introduced a mandatory system of performance reporting in 2014-15 which prescribes...	[Minor change to include reference to LGPRF] In response, the Victorian Government introduced a mandatory system of performance reporting (Local Government Performance Reporting Framework – LGPRF) in 2014-15 which prescribes...
2. Report of Operations (guidance)			
Internal control environment	10	Internal control environment in this context refers to: <ul style="list-style-type: none"> - a council’s tone and attitude towards performance reporting 	[Minor change to wording to emphasis transparency] Internal control environment in this context refers to: <ul style="list-style-type: none"> • a council’s tone and attitude towards transparent performance reporting

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Third party information	12	<p>These include:</p> <ul style="list-style-type: none"> • annual community satisfaction survey results from LGV • municipal population and socio-economic disadvantage data from the Australian Bureau of Statistics • statutory planning results from the Planning Permit Activity Reporting System (PPARS) • notice of decisions from VCAT hearings. 	<p>[Inclusion of CDIS as an example]</p> <p>These include:</p> <ul style="list-style-type: none"> • annual community satisfaction survey results from LGV • municipal population and socio-economic disadvantage data from the Australian Bureau of Statistics • statutory planning results from the Planning Permit Activity Reporting System (PPARS) • maternal and child health results from the Child Development Information System (CDIS) • notice of decisions from VCAT hearings.
Material Variations	16	<p>Comments, while not mandatory, allow councils to provide context around their results,...</p>	<p>[Minor wording to emphasis encouragement to add comments]</p> <p>Comments, while not mandatory, are strongly encouraged to allow councils to provide context around their results,...</p>
Material Variations	17	<p>Material variation explanations should be provided in the following circumstances:</p> <ul style="list-style-type: none"> • material variations between the current year and prior years' results (as explained under 'Materiality'). For the Financial Performance 	<p>[Simplified dot point.]</p> <p>Material variation explanations should be provided in the following circumstances:</p> <ul style="list-style-type: none"> • material variations between the current year and prior years' results (as explained under

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		<p>indicators, this will also include material variations between the current year and forecast results.</p> <ul style="list-style-type: none"> • zero results. This includes where the Council has operational control over the service but did not provide the service during the reporting period or is unable to report any data for the service. • major changes. This includes changes to services or unplanned financial or other events which have impacted the result(s). • differing figures to annual report. This includes figures published in the annual report and later amended on the Know Your Council website, and figures amended from prior years. 	<p>‘Materiality’). For the Financial Performance indicators, this will also include material variations between the current year and forecast results.</p> <ul style="list-style-type: none"> • zero results. This includes where the Council has operational control over the service but did not provide the service during the reporting period or is unable to report any data for the service. • major changes. This includes changes to services or unplanned financial or other events which have impacted the result(s). • differing figures to annual report. This includes any discrepancies between figures published in the annual report or the Know Your Council website.
Material Variations	16	Reference to ‘Not Applicable’ option.	<p>[Removal of Not Applicable.</p> <p>Analysis of the process and system identified limited use and suitability for the ‘Not Applicable’ option. To streamline and simplify, the option will be removed.</p> <p>The wording has been updated throughout this section to reflect this.]</p>

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Overall			
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.			