

Summary of changes

Local Government Better Practice Guide – Report of Operations 2020-21

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

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

Section	Page	Original text	Revised text
Introduction			
	3		Replaced Introduction, section on the Local Government Act 2020, Role of a council.
Integrated strategic planning and reporting framework			
	6	Planning and reporting accountability framework	Integrated strategic planning and reporting framework
Preparation of the report of operations			
	18	[Nil]	“An example of a performance statement is provided at the end of this document as a guide.”
	18	“...a less sensitive indicator can bear a higher materiality threshold and will require less or no explanation of variances.”	<i>Emphasised applying comments against all results, regardless of materiality.</i> “...a less sensitive indicator can bear a higher materiality threshold and will require less explanation of variances.”
Report of operations (full model)			
	20	[Nil]	Added icons to demonstrate “Mandatory” or “Recommended” with explanation to provide greater context.

Section	Page	Original text	Revised text
	74	Governance and Management Checklist	Updated to reflect changes resulting from the Local Government Act 2020

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 Local Government Act 2020 where replacing the Local Government Act 1989
 - Updated reference to the Local Government (Planning and Reporting Regulations) 2020 where replacing Local Government (Planning and Reporting Regulations) 2014
 - Updated reference to the Department of Jobs, Precincts and Regions where replacing the Department of Environment, Land, Water and Planning
 - Removed reference to the Strategic Resource Plan as consistent with the Act
 - Document was updated to the Department of Jobs, Precincts and Regions template and layout.
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