

Summary of changes

Local Government Better Practice Guide – Report of Operations 2021-22

The following key amendments have been made to the Local Government Better Practice Guide: Report of Operations 2021-22. The overall aims of these changes were to:

1. Simplify the content for the users of the Better Practice Guide – Report of operations 2021-22, and
2. To re-align the content with the respective changes to legislation, regulations or practices.

Section	Page	Original text	Revised text
Introduction			
	3	“...manages approximately \$103.3 billion of community assets and infrastructure and spends around \$9 billion on the provision of services...”	“...manages approximately \$114.07 billion of community assets and infrastructure and spends around \$9.8 billion on the provision of services...”
	4	Transitional provisions	Removed section
Report of operations (overview)			
	9	References to the 1989 Act and 2014 Regulations	Updated to the 2020 Act and 2020 Regulations Removed reference to the requirement to submit the annual report to the Minister for Local Government as per the 2020 Act.
		Checklist	Removed as content repeated
		“...found in the <i>Local Government Performance Reporting Framework Indicator Workbook</i> .”	“...found in the <i>Local Government Performance Reporting Framework Indicator Guide</i> .”
	10	List of items to include in the Report of Operations	Content moved to Preparation of the report of operations
Preparation of the report of operations			
	15	[Nil]	Content moved from overview section “...to contain: a statement of progress....”

Section	Page	Original text	Revised text
	16	“...a list of contracts entered into with a value of \$150,000 or more for goods or services, or \$200,000 or more for works without engaging in a competitive process.”	Removed to include more detail at the end of the section.
		“...list of any special committees”	“...list of any delegated committees”
		“...a summary of the number, gender and employment...”	“...a summary of the number, gender (women, men or persons of self-described gender) and employment...”
		Previously included list of contracts based on 1989 Act.	Focused on the 2021 requirements under the Local Government Act 2020. “In addition, for councils who have adopted a Procurement Policy...”
		“...but they should be consistent with the performance reporting framework.”	“...but they should be consistent in design with the performance reporting framework.”
	18	“From the 2015-16 year, councils are also required to identify whether data is to be reported for each measure...”	“Councils are also required to identify whether data is to be reported for each measure...”
Materiality guidelines			
	19	[Nil]	Added examples of materiality guidelines
Report of operations (full model)			
	n/a	Entire model as part of the Better Practice Guide Report of Operations.	The section has been moved to its own document – <i>Local Government Model Report of operations</i> .
Glossary			
	21	Strategic resource plan	Replaced with Financial Plan

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
- Removed reference to the Strategic Resource Plan as consistent with the Act

Local Government Model Report of Operations 2021-22

The following key amendments have been made to the Local Government Model Report of Operations 2021-22.

Section	Page	Original content	Revised content
New document created with changes to the content reflecting the <i>Local Government Act 2020</i> and the Local Government (Planning and Reporting) Regulations 2020.			
