Performance Reporting Framework

Yarriambiack
SHIRE COUNCIL

Performance Reporting Framework

Yarriambiack Shire Council encourages a working environment which promotes gender equality and models non-violent and respectful relationships.

Contents

1 Purpose

The purpose of this framework is to document the process and structure for Council's periodic reporting of financial and non-financial performance indicators, to ensure legislative reporting requirements are met.

2 Objectives

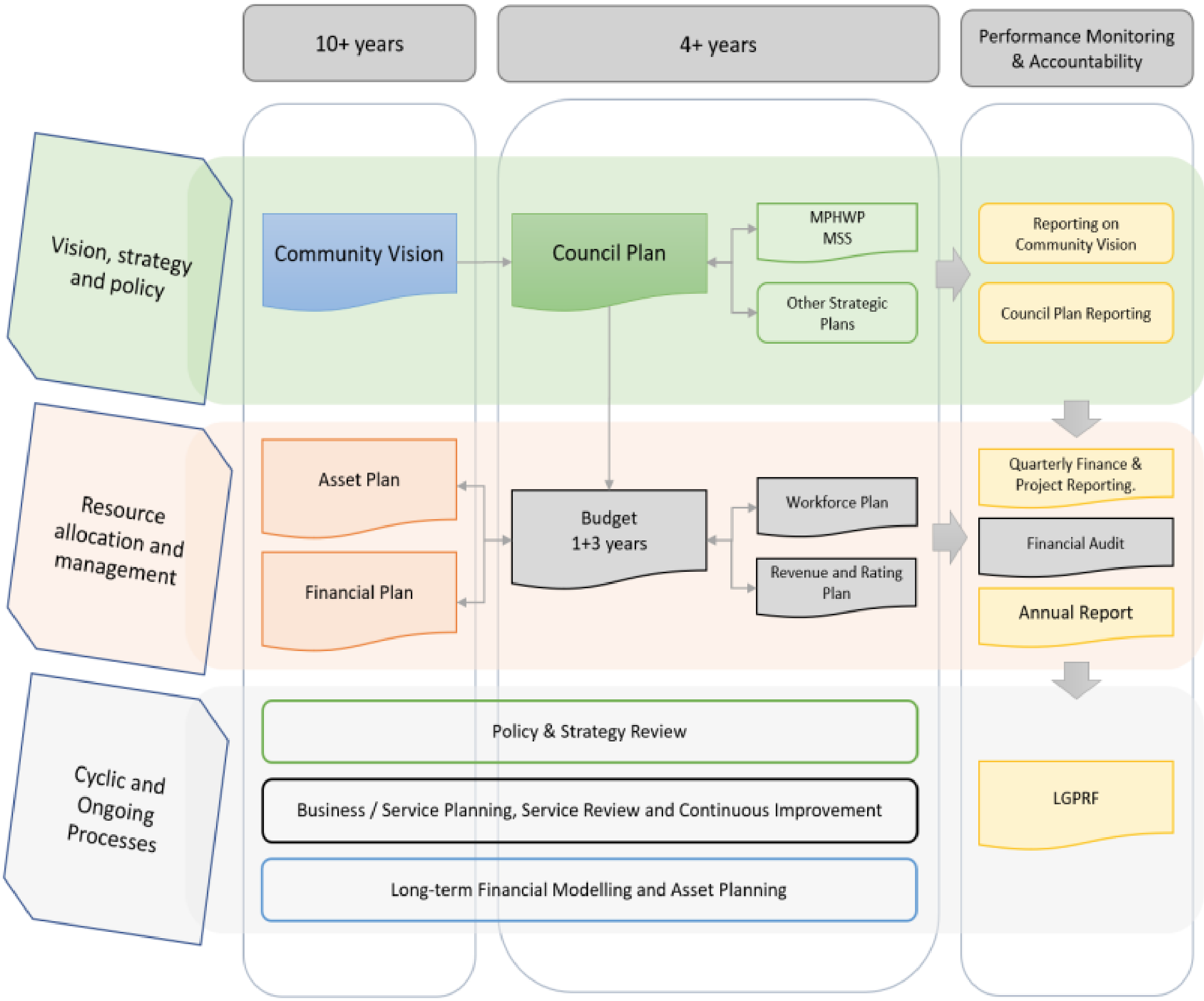
In developing and implementing a performance reporting framework, Council's objectives include:

- Complying with current legislation;
- Encouraging and maintaining accountability and transparency to the community;
- Driving continuous improvement across the organisation; and
- Maintaining stakeholder confidence in our financial and non-financial decision making.

3 Legislative Context

Reporting requirements are associated with the *Local Government Act 2020*, Local Government (Planning and Reporting) Regulations 2020 and the *Freedom of Information Act 1982*.

The planning and accountability framework is described pictorially as below:



3.1 Council Vision

As specified under section 88 of the *Local Government Act 2020*, a Council must maintain a Community Vision that is developed with its municipal community in accordance with its deliberative engagement practices, as outlined in Council's Community Engagement Policy and Procedure.

The scope of the vision is for a period of at least the next 10 years.

Council's Community Vision is set out in the Council Plan.

3.2 Strategic Planning Principles

This Framework gives effect to the following strategic planning principles under section 89 of the Local Government Act 2020:

a) Integrated approach to planning, monitoring and performance reporting is to be adopted;

b) Strategic planning must address the Community Vision;

c) Strategic planning must take into account the resources needed for effective implementation;

d) Strategic planning must identify and address the risks to effective implementation; and

e) Strategic planning must provide for ongoing monitoring of progress and regular reviews to identify and address changing circumstances.

3.3 Council Plan

In accordance with section 90 of the *Local Government Act 2020*, Council must develop, review and adopt a Council Plan in accordance with its deliberative engagement practices. The Council Plan must cover a period of at least the next four financial years and be adopted by 31 October in the year following a general election.

In accordance with the Local Government (Planning and Reporting) Regulations 2020, Councils must review their performance against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year.

A Council Plan outlines the strategic priorities, objectives and strategies Council will pursue over the four year period.

The Yarriambiack Shire Council Plan sets the following strategic priorities and what our community said was important:

1. An Innovative and Diversified Economy	• Advocate and support agriculture, economic development and investment in our region. • Proactively communicate and advocate to Government bodies, to deliver positive tourism outcomes for our community, capitalising on opportunities as they arise. • Advocate for continued and enhanced funding to enable strategic investment in our roads, footpaths, and associated assets to support tourism, economic development and social inclusion and connection across our Shire. • Understand, support and advocate for services and associated skilled workforces to unlock economic and community development opportunities across our Shire.

2. A Healthy and Inclusive Community	• Develop and/or maintain strong partnerships to deliver high quality services and sustainable infrastructure to enhance the social health and wellbeing outcomes for all our residents. • Advocate, prioritise, and invest in infrastructure that supports an accessible, inclusive, and socially connected community to improve liveability. • Plan for and support diverse housing options to meet community needs now and into the future. • Advocate and support community safety initiatives, that enhance community safety and the liveability of our communities. • Promote and support volunteerism throughout our Shire, recognising that collaborative efforts can lead to enhanced outcomes for our communities.
3. A Resilient and Sustainable Natural Environment	• Advocate and strategically position Council to maintain and enhance water security and harvesting. • Advocate for responsible land use, with consideration for the natural environment. • Embed climate change action into everything we do with a focus on decreased emissions, heat reduction and emergency management preparedness. • Provide innovative solutions that meet the specific requirements of our community to enable compliance with the State Government Circular Economy policy. • Elevate community education and positive engagement experience as a key priority while performing regulatory functions. • Support community groups to deliver on the Sport and Recreation Strategy and Recreation Reserve Master Plan initiatives, in alignment with Council's policies.
4. A Council that Serves its Community	• Undertake robust and transparent planning and risk management to ensure our organisation is sustainable now and into the future. • Embed good governance practices into all decision making. • Advocate for our community, on matters that are important to the entire municipal district. • Build trust through engaging with our community, delivering quality services and outcomes. • Consider a broad base of evidence before making decisions, ensuring value for money and responsive, innovative services and solutions are provided. • Promote initiatives ensuring safety, respect, and equal opportunities for all genders, aiming to end family violence.

3.4 Annual Report

In accordance with Section 98 and 99 of the *Local Government Act 2020*, a Council must prepare an annual report in respect of each financial year.

An annual report must contain the following -

a) A report of operations of the Council;

b) An audited performance statement;

c) Audited financial statements;

d) A copy of the auditor's report on the performance statement;

e) A copy of the auditor's report on the financial statements under Part 3 of the *Audit Act 1994*; and

f) Any other matters prescribed by the regulations.

Under section 18(1)(d) of the *Local Government Act 2020*, the Mayor has an obligation to report to the municipal community, at least once a year, on the implementation of the Council Plan. This obligation is undertaken in conjunction with section 100(1) of the Act, specifying that the Mayor must report on the implementation of the Council Plan by presenting the annual report at a Council meeting open to the public.

The Council meeting must be held:

a) In the year of a general election, on a day not later than the day before election day; or

b) In any other year, within four months of the end of the financial year.

3.4.1 Report of Operations (Section 98(3))

Under section 98(3) of the *Local Government Act 2020*, the report of operations of the Council must contain the following:

a) A statement of progress on implementation of the Council Plan, which includes the results of the strategic indicators;

b) A statement of progress in relation to the major initiatives identified in the budget or a revised budget; and

c) The prescribed indicators of service performance for the services provided by the Council and funded in the budget during the financial year, the prescribed measures relating to those indicators and the results achieved in relation to those performance indicators and measures.

d) Any other information prescribed by the regulations.

3.4.2 Performance Statement (Section 98 (4))

Under section 98(4) of the *Local Government Act 2020,* the performance statement must contain the following:

a) The prescribed indicators of service performance for the services provided by the Council and funded in the budget for the financial year, the prescribed measures relating to those indicators and the results achieved in relation to those performance indicators and measures;

b) The prescribed indicators of financial performance, the prescribed measures relating to those indicators and the results achieved in relation to those performance indicators and measures;

c) The prescribed indicators of sustainable capacity performance, the prescribed measures relating to those indicators and the results achieved in relation to those performance indicators and measures; and

d) Any other information prescribed by the regulations.

3.4.3 Financial Statements (Section 98 (5))

Under section 98(5) of the *Local Government Act 2020,* the financial statements must;

a) Include any other information prescribed by the regulations; and

b) Be prepared in accordance with the regulations.

3.5 Local Government Performance Reporting Framework

The Victorian Government established the Local Government Performance Reporting Framework (LGPRF) in 2014 to ensure all councils are measuring and reporting on their performance in a consistent way.

The primary objective of the LGPRF is to provide comprehensive performance information that meets the needs of a number of audiences. In meeting this objective:

- Councils will have information to support strategic decision-making and continuous improvement;
- Communities will have information about council performance and productivity;
- Regulators will have information to monitor compliance with relevant reporting requirements; and
- State and Federal Governments will be better informed to make decisions that ensure an effective, efficient and sustainable system of local government.

The Performance Statement includes financial performance measures that are incorporated into Council's Financial and Non-Financial Quarterly report.

The Performance Statement non-financial measures are compiled bi-annually and reported to Council as at the 31 December and included in the Financial and Non-Financial Performance Report as an attachment.

In addition, the Performance Statement is completed in full, audited annually by the Victorian Auditor-General's Office (or its delegate), and included as part of Council's annual reporting requirements.

3.6 Budget

In accordance with Section 94 of the *Local Government Act 2020*, a council must prepare and adopt a budget for each financial year and the subsequent three financial years by:

a) 30 June each yea; or

b) Any other date fixed by the Minister by notice published in the Government Gazette.

A Council must ensure that the budget gives effect to the Council Plan and contains the following:

a) Financial statements in the form and containing the information required by the regulations;

b) A general description of the services and initiatives to be funded in the budget;

c) Major initiatives identified by the Council as priorities in the Council Plan, to be undertaken during each financial year;

d) For services to be funded in the budget, the prescribed indicators and measures of service performance that are required to be reported against by this Act;

e) The total amount that the Council intends to raise by rates and charges;

f) A statement as to whether the rates will be raised by the application of a uniform rate or a differential rate;

g) A description of any fixed component of the rates, if applicable;

h) If the Council proposes to declare a uniform rate, the matters specified in section 160 of the Local Government Act 1989;

i) If the Council proposes to declare a differential rate for any land, the matters specified in section 161(2) of the Local Government Act 1989;

j) Any other information prescribed by the regulations.

The Council must ensure that, if applicable, the budget also contains a statement:

a) That the Council intends to apply for a special Order to increase the Council's average rate cap for the financial year or any other financial year; or

b) That the Council has made an application to the ESC for a special Order and is waiting for the outcome of the application; or

c) That a special Order has been made in respect of the Council and specifying the average rate cap that applies for the financial year or any other financial year.

3.6.1 How We Develop the Budget and Report to the Community

The annual budget is developed in alignment with the Council Plan and the Long-Term Financial Plan.

The annual budget process is outlined below:

a) Councillors adopt the Long-Term Financial Plan every four years, which provides the overarching framework for preparing the draft annual budget.

b) Councillors adopt the Revenue and Rating Plan, which also guides preparation of the draft annual budget.

c) Council officers revise the Service Level Plans (SLPs) to reflect the draft budget and the services to be delivered in the relevant year.

d) Draft SLPs are presented to Councillors in April each year for review and feedback.

e) The draft comprehensive income statement, supporting notes, and draft capital works program are presented to Councillors at the second Councillor forum in April each year.

f) The full draft budget is presented to Councillors at the first Councillor forum in May each year before it is released for community consultation.

g) A Mayor’s report is prepared in May each year and included in the Council agenda, outlining the process undertaken and seeking endorsement to release the draft budget for community consultation.

h) Community feedback is considered in June each year before the budget is adopted by 30 June.

i) SLP’s are finalised and made available internally on Councils intranet, and to Councillors via the Councillor HUB in July of each year.

3.7 Quarterly Budget Report

In accordance with Section 97 of the *Local Government Act 2020*, Council is required to ensure that a quarterly budget report is presented to the Council at a Council meeting which is open to the public.

The quarterly report must include:

a) A comparison of the actual and budgeted results to date;

b) An explanation of any material variations; and

c) Any other matters prescribed by the regulations.

In addition, the second quarterly report of a financial year must include a statement by the Chief Executive Officer as to whether a revised budget is, or may be, required.

3.8 Permits Issued by Council

Council issues a range of permits under legislation and regulation. Council issued permits include:

- Building Permits

- Planning Permits
- Septic Tank Permits
- Local Laws Permits
- Asset Protection Permits
- Road Opening Permits

Permits issued by Council will be noted in each monthly Council meeting.

3.9 Planning And Reporting Regulations

Schedule 1 of the Local Government (Planning and Reporting Regulations) 2020, identifies that Council must produce the following reports within identified time frames as below:

a) Quarterly Budget Reports, comparing actual and budgeted results and an explanation of any material variations must be completed.

b) Risk Reports, 6-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies.

c) Council Plan Reports, reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first 6 months of the financial year.

d) Annual Report, containing a report of operations and audited financial and performance statements.

It also requires that Council have the following documents in place:

Document	Section of the *Local Government Act 2020*
Community Engagement Policy	Section 55
Community Engagement Guidelines	
Community Vision	Section 88
Financial Plan	Section 91
Asset Plan	Section 92
Revenue and Rating Plan	Section 93
Annual Budget	Section 94
Risk Policy and Risk Management Framework (Risk Management Manual)	
Fraud Policy	
Procurement Policy	Section 108
Business Continuity Plan	
Disaster Recovery Plan	
Complaint Policy	Section 107

Document	**Section of the *Local Government Act 2020***
Workforce Plan	Section 46
Payment of Rates and Charge Hardship Policy	
Audit and Risk Committee	Section 53 and 54
Internal Audit	
Council Plan Report	
Annual Report	Section 98 and 99 ~~and 100~~
Internal Resolution Procedure	Section 140
Quarterly Budget Reports	Section 97
Risk Reports	
Delegations	Section 11 and 47
Meeting Procedures (Governance Rules)	Section 60

4 Yarriambiack Shire Council Reporting

4.1 Financial and Non-Financial Performance Report

The Leadership Team has adopted a holistic approach to meet the requirements of the *Local Government Act 2020* and Regulations, by compiling a Quarterly Financial and Non-Financial Performance Report.

The report incorporates budget, risk and performance reporting. The Council's risk appetite has been utilised to develop non-financial performance indicators for reporting purposes. The risk appetite is contained in Council's Risk Management Manual.

The report is presented to the Leadership Team prior to the scheduled Audit and Risk Committee and Council meeting each quarter. A detailed listing of capital projects is presented at the Council Forum each quarter, with a summary capital projects report provided at the Council Meeting.

The Financial and Non-Financial Performance Report for Quarters 1, 2 and 3 consists of the following:

1.	Executive Summary. This is to include a summary of the Profit and Loss, Balance Sheet, Financial Indicators, Projects, Budget Impact and Changes, Rates and Charges, Non-Financial Performance, Occupational Health and Safety and Strategic Risk Register.
2.	Profit and Loss Statement. This is to include actuals, year to date budget, variance and approved budget for the full year.
3.	Notes to the Profit and Loss Statement. It is also to include notes for each line item, outlining what makes up the figures and reasons for variances (if applicable).

4.	Balance Sheet. This is to include current actuals to end of quarter, prior years closing balance and variance.
5.	Notes to Balance Sheet. It is to include notes to variance in balance sheet.
6.	Cashflow statement
7.	Financial Indicators (derived from LGPR – Performance Indicators)
8.	Rates and Charges. To include outline of Budget, actuals, receipts received year to date, outstanding rates, debt collection and compliance against section 181G of Local Government Act 1989.
9.	Explanatory Graphs
10.	Summary of Impacts and Changes on the Budget
11.	Quarterly Statement – 181 Local Government Act 1989
12.	Capital Works & Projects Program - Summary
12a.	Capital Works & Projects Program – Detailed listing for property, plant, infrastructure – presented to Leadership Team and to Councillors at a Council Forum only.
13.	Non-Financial Performance Reporting (refer to detailed table below of key performance measures)
14.	Asset Management
15.	Occupational Health and Safety
16.	Strategic Risk Register Reporting
17.	Bi-Annual Local Government Non-Financial Performance Reporting as at 31 December to be included in Quarter 2 Report only.

Note that the Financial and Non-Financial Performance reporting is subject to change depending on legislative requirements and changes.

The Financial and Non-Financial Performance Report for Quarters 4 is modified and consists of the following:

1.	Executive Summary. This is to include a summary of the Projects, Budget Impact and Changes, Rates and Charges, Non-Financial Performance, Occupational Health and Safety and Strategic Risk Register.
2.	Cashflow Statement (draft version, prior to Annual Report being prepared)
3.	Rates and Charges. To include outline of Budget, actuals, receipts received year to date, outstanding rates, debt collection and compliance against section 181G of Local Government Act 1989.
4.	Summary of Impacts and Changes on the Budget

5.	Capital Works & Projects Program – Summary (preliminary EOFY figures)
6.	Non-Financial Performance Reporting (refer to detailed table below of key performance measures)
7.	Asset Management Condition Assessments
8.	Occupational Health and Safety Incidents, Hazards and Near Misses
9.	Strategic Risk Register Reporting
10.	Occupational Health and Safety Incidents, Hazards and Near Misses
11.	Strategic Risk Register Reporting

The 4th Quarter Report is a modified version, in preparation for the End of Financial Year report to be completed and finalised. The Capital Works and Projects Program report will include preliminary figures only, with a summary presented at the Council Meeting and detailed report presented at Council Forum.

Final Capital Works reports for the financial year will be presented at the September Council Meeting in the following financial year, together with the final carryover budget from the prior year.

4.2 Management Exception Reporting

Management has adopted an approach to provide assurance to the Audit and Risk Committee and Councillors that compliance activities are being undertaken and addressed across the organisation by compiling a quarterly Management Exception Report.

Compliance activities are vital in ensuring the political, reputational, corporate governance, compliance and liability risks are managed effectively.

The report aims to outline exceptions on where Council is not achieving compliance with policies, procedures and legislative requirements.

Below is an outline of the key areas captured and reported in the Management Exception Report:

a) Risk Management (RelianSys)

Report	Description	Responsible For Report Production
Overdue Risks	Review RelianSys and produce report with overdue risk reviews.	Manager Business Systems
High / Extreme Status	Produce report of all high and extreme status risks to monitor progress.	Manager Business Systems
Operational Risk Review – Control Measures and Effectiveness	Produce report, review and analyse to assess if risks have been updated. Highlight control measures	Manager Business Systems

Report	Description	Responsible For Report Production
	that are either not effective or partially effective.	

b) Compliance – Obligations Legislation (RelianSys)

Report	Description	Responsible For Report Production
Obligations – Legislation Review	Produce report and identify where legislative obligations have not been reviewed and assessed. Identify outstanding reviews.	Chief People and Culture Officer (or her delegate)

c) Monitor - Policies, Procedures, Plans and Obligations (RelianSys)

Report	Description	Responsible For Report Production
List of all Policies, Procedures and Plans	Produce a report that outlines documents overdue and due soon.	Chief People and Culture Officer (or her delegate)
Policies, Procedures and Plans Overdue – Legislative versus Administrative **Financial & Non-Financial Performance Report data	Produce a report at assess overdue documents and categorises then into Legislative versus Administrative.	Chief People and Culture Officer (or her delegate)
List of all Obligations	Produce a report that outlines obligations overdue and due soon.	Chief People and Culture Officer (or her delegate)

Overdue and due soon reports are produced monthly and linked to the Leadership Team Agenda as a reminder of what is coming up and requires actioning.

d) Human Resources (Happy HR)

Report	Description	Responsible For Report Production
Offboarding	List all outstanding offboarding checklists.	Chief People and Culture Officer (or her delegate)

Report	Description	Responsible For Report Production
Onboarding	List all outstanding onboarding checklists.	Chief People and Culture Officer (or her delegate)
Probationary Reviews	List all outstanding and due soon probationary reviews.	Chief People and Culture Officer (or her delegate)
Contracts Pending	List all contracts pending and not signed off.	Chief People and Culture Officer (or her delegate)
Position Descriptions Pending	List all position descriptions pending and not signed off.	Chief People and Culture Officer (or her delegate)
Annual Reviews	List outstanding annual reviews as at 31 March each year. (Annual report)	Chief People and Culture Officer (or her delegate)
Mandatory Documents and Uploaded Documents	List all documents that are outstanding and due soon.	Chief People and Culture Officer (or her delegate)

Overdue and due soon reports are produced monthly and linked to the Leadership Team Agenda as a reminder of what is coming up and requires actioning.

e) Audit Actions

Report	Description	Responsible For Report Production
List of all Audit Actions Open	Produce a report that outlines all audit actions, including status update and expected timeframe for closure (actioning).	Manager Business Systems
List of All Overdue Audit Actions	Produce a report that outlines all overdue audit actions, including status update and expected timeframe for closure (actioning).	Manager Business Systems

f) Other

Report	Description	Responsible For Report Production
List of all overdue contracts	Produce a report that outlines all overdue contracts, including status update and expected timeframe for actioning.	Procurement and Contracts Officer
List of Procurement Activities	Procedure a report on all high-risk procurement activities that have not been actioned that increase Councils risk of non-compliance with Councils Procurement Policy and exemptions have been issued in relation to the activity.	Procurement and Contracts Officer
List of overdue Leases, Licences and Hire Agreements	Produce a list of Leases, Licences and Hire Agreements that have expired, including status updated and expected timeframe for actioning.	Governance Officer
List of Leases, Licences and Hire Agreements not yet negotiated and executed	Produce a list of Leases, Licences and Hire Agreements that have not yet been negotiated and executed, including status updated and expected timeframe for actioning.	Governance Officer
List of Grant Funding Milestones not executed	Produce a list of Grant Funding Milestones that have not yet been actioned and executed, outlining their status, why they have not been actioned and expected timeframe for actioning.	Chief Financial Officer (or their delegate) to coordinate the report. Noting, milestone reporting is the responsibility of the assigned project and/or grant funding manager.

4.2 Audit and Risk Committee Reporting

The Audit and Risk Committee are presented with:

a) The Council Meeting version of the Financial and Non-Financial Performance Report; and

b) The Management Exception Report.

5.1 Reporting to Council

The Chairperson of the Audit and Risk Committee will prepare a report to Council through the Chief Executive Officer on the Committee's activities twice per annum. One of these reports will be prepared after the meeting at which the annual financial report and the annual performance statement have been considered and recommended to Council for adoption, such report indicating how the Committee has discharged its responsibilities as set out in this Charter for the previous year.

4.3 Customer Request Management System Report

A Customer Request Management System Report (CRM Report) will be prepared quarterly and presented to Councillors at Council Meetings in September, December, March and June each year.

The CRM Report will summarise requests received during the financial year, including carried-forward requests, actions completed and closed, and outstanding requests.

It will also analyse the key drivers of request demand and outline how management is responding.

4.4 Council Plan Reporting

Council develops an annual Council Plan – Yearly Action Plan that outlines how it will implement the priorities and objectives of the endorsed Council Plan.

The Council Plan – Yearly Action Plan is adopted in July each year for the following financial year.

Progress reports on the Yearly Action Plan are presented quarterly to Council, via an ordinary meeting of Council in July, October, January and April each year.

A Yearly Action Plan close-out report is presented in July each year when the new Action Plan is adopted.

5 References

a) *Local Government Act 2020*

b) *Local Government Act 1989*

c) Local Government Act (Planning and Reporting) Regulations 2020

d) Local Government Victoria Performance Reporting

e) Local Government Victoria Sector Guidance Planning and Reporting - Sector guidance: planning and reporting

f) Risk Management Manual (including Council's Risk Appetite Statement)

6 Definitions

Term	Description
Non-Financial Performance Reporting	The framework for the non-financial performance reporting is devised from Councils adopted Risk Appetite Statement. The full version of this statement is available for viewing in Council's Risk Management Manual.

7 Consistency with Governance Principles *Local Government Act 2020*

Governance Principle	Section of policy where covered
a) Council decisions are to be made and actions taken in accordance with the relevant law;	Section 3 – Legislative Context.
b) priority is to be given to achieving the best outcomes for the municipal community, including future generations;	Section 3 – Legislative Context, including Strategic Planning Principles, Council Plan, Annual Report, Local Government Performance Reporting, Budget and reporting for transparency.
c) the economic, social and environmental sustainability of the municipal district, including mitigation and planning for climate change risks, is to be promoted;	Section 3 – Legislative Context, including Strategic Planning Principles, Council Plan, Annual Report, Local Government Performance Reporting, Budget and reporting for transparency.
d) the municipal community is to be engaged in strategic planning and strategic decision making;	Section 3 – Legislative Context, including Strategic Planning Principles, Council Plan, Annual Report, Local Government Performance Reporting, Budget and reporting for transparency.
e) innovation and continuous improvement is to be pursued;	Section 3 – Legislative Context, including Strategic Planning Principles, Council Plan, Annual Report, Local Government Performance Reporting, Budget and reporting for transparency.
f) collaboration with other Councils and Governments and statutory bodies is to be sought;	Not applicable.
g) the ongoing financial viability of the Council is to be ensured;	Section 3 – Legislative Context Section 4 – Yarriambiack Shire Council Reporting
h) regional, state and national plans and policies are to be taken into account in strategic planning and decision making;	Section 5 - References

Governance Principle	Section of policy where covered
i) the transparency of Council decisions, actions and information is to be ensured.	The Yarriambiack Shire Council Performance Reporting Framework should be considered as a whole when assessing transparency.

In giving effect to the overarching governance principles, a Council must take into account the following supporting principles—

Community Engagement Principles	• A community engagement process must have a clearly defined objective and scope. • Participants in community engagement must have access to objective, relevant and timely information to inform their participation. • Participants in community engagement must be representative of the persons and groups affected by the matter that is the subject of the community engagement. • Participants in community engagement are entitled to reasonable support to enable meaningful and informed engagement. • Participants in community engagement are informed of the ways in which the community engagement process will influence Council decision making.
Comment:	The Council Vision, Council Plan and Long Term Financial Plan are key documents developed through extensive community consultation and together inform the Performance Reporting Framework.
Public Transparency Principles	• Council decision making processes must be transparent except when the Council is dealing with information that is confidential by virtue of this Act or any other Act. • Council information must be publicly available unless— (i) the information is confidential by virtue of this Act or any other Act; or (ii) public availability of the information would be contrary to the public interest. • Council information must be understandable and accessible to members of the municipal community. • Public awareness of the availability of Council information must be facilitated.
Comment:	The Performance Reporting Framework provides a transparent process for keeping the community informed about Council's performance against key indicators and reporting measures.

Strategic Planning Principles	• An integrated approach to planning, monitoring and performance reporting is to be adopted. • Strategic planning must address the Community Vision. • Strategic planning must take into account the resources needed for effective implementation. • Strategic planning must identify and address the risks to effective implementation. • Strategic planning must provide for ongoing monitoring of progress and regular reviews to identify and address changing circumstances.
Comment:	The Performance Reporting Framework provides an integrated and transparent approach to reporting, ensuring Councillors and the community are informed about Council's performance against its strategic objectives and legislative requirements.
Financial Management Principles	• Revenue, expenses, assets, liabilities, investments and financial transactions must be managed in accordance with a Council's financial policies and strategic plans. • Financial risks must be monitored and managed prudently having regard to economic circumstances. • Financial policies and strategic plans, including the Revenue and Rating Plan, must seek to provide stability and predictability in the financial impact on the municipal community. • Accounts and records that explain the financial operations and financial position of the Council must be kept.
Comment:	As above, the Performance Reporting Framework provides an integrated and transparent approach to financial reporting, ensuring Councillors and the community are informed about Council's performance against its strategic objectives and legislative requirements.
Service Performance Principles	• Services should be provided in an equitable manner and be responsive to the diverse needs of the municipal community. • Services should be accessible to the members of the municipal community for whom the services are intended. • Quality and costs standards for services set by the Council should provide good value to the municipal community. • A Council should seek to continuously improve service delivery to the municipal community in response to performance monitoring. • Service delivery must include a fair and effective process for considering and responding to complaints about service provision.
Comment:	The Performance Reporting Framework outlines how Service Level Planning is embedded into the Budget process.

8 Framework Review

This framework will be reviewed in conjunction with its associated procedures every three years, and in accordance with the *Local Government Act 2020* requirements (if applicable).

From time to time, circumstances may require minor administrative changes to be made to this Policy. Where an update does not materially alter this Policy, such a change may be made administratively and need not be considered and adopted by Council.

Where any change or update may materially change the intent of this policy, or the legal responsibilities of any member of the community, it must be considered and adopted by Council, or by the Chief Executive Officer in reliance on delegated authority.

Council Approved

Adopted:	Ordinary Council Meeting 28 September 2022	Item 14.1
Reviewed:	04 October 2022	Administrative update.
	27 November 2023	Administrative update.
	07 November 2024	Administrative update.
	Ordinary Council Meeting 22 May 2024	Item 15.6
	Ordinary Council Meeting 22 July 2026	Item 15.3 Minute Book Page 29