

# LODDON SHIRE COUNCIL

## PERFORMANCE REPORTING FRAMEWORK



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## 1 PURPOSE

The purpose of this framework is to document the process of Council reporting financial and non-financial performance indicators on a periodic basis.

This framework:

- establishes a set of guidelines for Council to implement effective performance reporting
- outlines the various roles and responsibilities required for Council to manage the performance reporting process
- attempts to ensure that Council meets all legislative reporting requirements over the course of the financial year.

## 2 OBJECTIVES

In developing and implementing a formal performance reporting framework, Council has several objectives, which include:

- complying with current legislation
- encouraging accountability and transparency to the community
- maintaining stakeholder confidence in performance (internal and external)
- encouraging a continuous improvement environment
- ensuring financial sustainability.

## 3 BUDGET IMPLICATIONS

There are no direct budget implications for management of the performance reporting framework however there is staff time in collecting, reporting and monitoring the data and information.

## 4 RISK ANALYSIS

This framework has been developed to guide Council's reporting of performance indicators. Its development will help to minimise the risks associated with financial sustainability, service delivery, and meeting legislative obligations.

## 5 FRAMEWORK PRINCIPLES

The framework principles are to:

- report reliable and relevant information on a periodic basis that provides stakeholders with a balanced view of Council's performance over the reporting period
- include information that is easily accessible, or already being provided for another purpose, to eliminate extra reporting burden
- to include indicators that fit the "SMART"<sup>1</sup> principle, which is:
  - **Specific** to the service, activity and/or dimension of performance being measured

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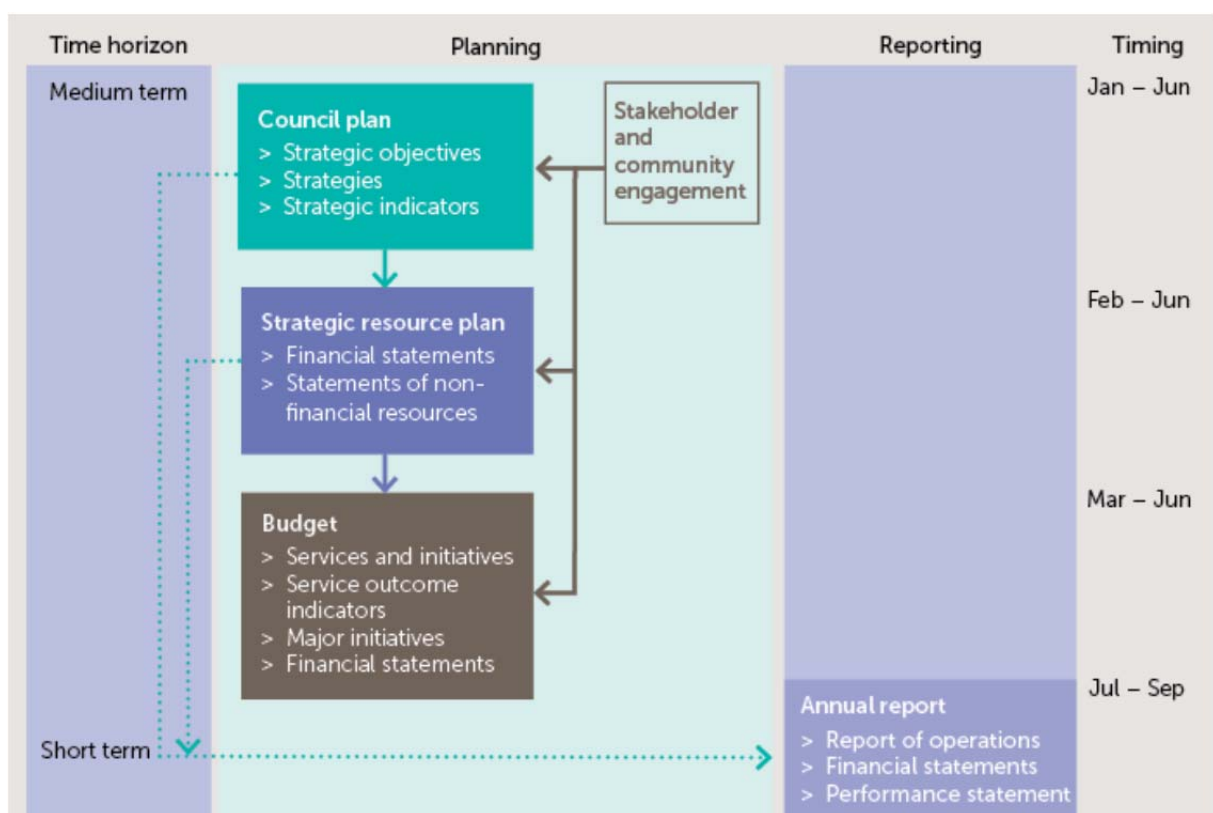
<sup>1</sup> Local Government Victoria, Department of Environment, Land, Water & Planning, "Local Government Better Practice Guide 2015-2016, Performance Reporting Framework Indicator Workbook Version 2.0", p14

- **Measurable** factors that can be observed, documented and verified by audits or other mechanisms
- **Aligned** with objectives
- **Relevant** to the service, activity and/or dimension of performance that is being measured
- **Time-bound**, with an appropriate and clear timeframe specified for measuring performance.

## 6 LEGISLATIVE CONTEXT

### 6.1 Planning and accountability framework

The planning and accountability framework is documented in Part 6 of the Local Government Act 1989 (the Act) and in the Local Government (Planning and Reporting) Regulations 2014 (the Regulations). It has been described pictorially as:



The Act requires Council to prepare:

- a Council Plan within six months after a general election or by 30 June (whichever is the later) (Section 125)
- a Strategic Resource Plan for a period of at least four years which is incorporated into the Council Plan and documents forecast financial statements and non-financial resources (Section 126)
- a Budget for the financial year and have it adopted by 30 June in the preceding financial year (Section 127)
- an Annual Report for the financial year and have it submitted to the Minister for Local Government by 30 September in the following year. The Annual Report includes the Report of Operations, Financial Statements, and Performance Statement (Section 127).

Within the overarching framework, there are other specific requirements identified in the Act, which highlight performance and they include:

## **6.2 Section 138(1): Quarterly statements**

At least every 3 months a statement comparing the budgeted revenue and expenditure for the financial year with the actual revenue and expenditure to date is presented to the Council at a Council meeting which is open to the public.

Currently Council is provided with monthly finance reports, complying with the legislation, and this framework provides for this practice to continue.

## **6.3 Section 127: Budget contents**

Council must ensure that the budget contains:

- (a) financial statements in the form and containing the information required by the regulations;
- (b) a description of the services and initiatives to be funded in the budget;
- (c) a statement as to how the services and initiatives described under paragraph (b) will contribute to achieving the strategic objectives specified in the Council Plan;
- (d) Major Initiatives, being initiatives identified by the Council as priorities, to be undertaken during the financial year;
- (da) for services to be funded in the budget, the prescribed indicators of service performance that are required to be reported against in the performance statement under section 131;
- (db) the prescribed measures relating to those indicators;
- (e) any other information required by the regulations.

## **6.4 Section 131: Annual report contents**

An annual report must contain:

- (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, prepared under section 132;
- (e) a copy of the auditor's report on the financial statements under Part 3 of the **Audit Act 1994**;
- (f) any other matter required by the regulations.

## **6.5 Section 131 (3): Report of operations**

The report of operations of the Council must:

- (a) contain the following:
  - (i) a statement of progress in relation to the Major Initiatives identified in the budget or revised budget for the financial year reported on;
  - (ii) the results, in the prescribed form, of the Council's assessment against the prescribed governance and management checklist;
  - (iii) all prescribed indicators of service performance for the services provided by the Council during that financial year and the prescribed measures relating to those indicators;
  - (iv) results achieved for that financial year in relation to the performance indicators and measures referred to in subparagraph (iii).

- (v) any other information required by the regulations;
- (vi) any other information determined by the Council to be appropriate; and
- (b) be in the form determined by the Council

## **6.6 Section 131 (4): Performance statement**

The performance statement in the annual report must—

- (a) contain the following—
  - (i) for the services funded in the budget for the financial year reported on, the prescribed indicators of service performance required by the regulations to be reported against in the performance statement and the prescribed measures relating to those indicators;
  - (ii) the prescribed indicators of financial performance and the prescribed measures relating to those indicators;
  - (iii) the prescribed indicators of sustainable capacity performance and the prescribed measures relating to those indicators;
  - (iv) results achieved for that financial year in relation to those performance indicators and measures referred to in subparagraphs (i), (ii) and (iii);
  - (v) any other information required by the regulations; and
- (b) be prepared in accordance with the regulations.

## **6.7 Local Government Performance Reporting Framework (LGPRF)**

The Local Government Performance Reporting Framework became mandatory with the introduction of the Regulations, and was reported for the first time in 2014/15.

The LGPRF is comprised of:

- a set of service performance indicators (the number continues to vary each year as new indicators are introduced and other indicators are removed);
- a set of 6 sustainable capacity indicators;
- a set of 12 financial performance indicators; and
- a list of 24 governance and management checklist items

The Governance and Management Checklist has a number of reports that must be developed and presented to the Council, which include:

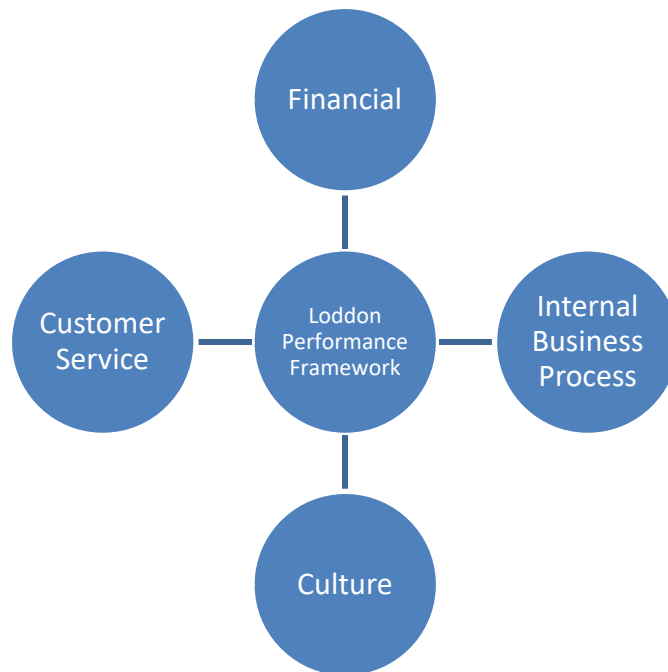
### **6.7.1 Performance reporting**

Governance and Management Checklist Item 20 of Schedule 1 of the Local Government (Planning and Reporting) Regulations 2014 requires six-monthly reports of indicators measuring results against financial and non-financial performance, including performance indicators referred to in section 131 of the Act. Section 131 of the Act refers to performance indicators in Schedule 1, 2 and 3 of the Regulations. Hence six-monthly reporting is required against those performance indicators. In the past Council has identified a number of indicators where six-monthly reporting is impracticable. The performance indicators and their reasons for not reporting are documented in Appendix 3.

Appendix 1 and Appendix 2 of the framework (the Loddon Performance Framework) document the financial and non-financial performance indicators that the Council has deemed appropriate for monthly reporting to the Management Executive Group, while Appendix 3 contains financial and non-financial performance indicators in the Local Government Framework which are reported six-monthly to the Audit Committee and Council.

A modified balanced scorecard has been used to group the LPF indicators which is depicted below:





The financial indicators are in Appendix 1. The non-financial indicators are in Appendix 2. The list of indicators will be developed overtime in consultation with key stakeholders including Council, the Audit Committee and relevant staff. .

#### 6.7.2 Council Plan reporting

Council Plan reporting includes a report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year.

#### 6.7.3 Risk reporting

Risk reporting includes six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies.

## 7 ROLES AND RESPONSIBILITIES

The roles and responsibilities of key personnel for compliance with the performance reporting framework are:

### 7.1 **Responsible Council officers**

Responsible officers will be required to meet the reporting obligations set in this framework, which includes:

- developing procedures for collation of their performance reporting indicator data
- managing collation of their performance reporting indicator data
- requesting and obtaining data from third parties if applicable
- critically reviewing data to ensure it is accurate and complete
- submitting data to Director Corporate Services within the agreed timeframes along with supporting evidence
- providing explanations to any anomalies that current data may contain.

## **7.2 Manager Financial Services**

Council's Manager Financial Services has ultimate responsibility for the development of the Annual Budget and Financial Statements, along with all associated tasks for those processes, including ensuring:

- the annual Budget is adopted by 30 June
- the financial statements are ready for audit within the external auditor's timeframes
- the financial statements are certified by the Auditor-General Victoria for submission to the Minister by 30 September annually
- all public notices are published in accordance with the Act and Regulations.

## **7.3 Director Corporate Services**

Council's Director Corporate Services is responsible for implementing the performance reporting framework. Duties include:

- managing administration staff in the collection of LGPRF and LPF indicator data from responsible officers
- developing a reporting format for presentation of the Performance Reporting Framework to the Audit Committee and Council which minimises duplicated reporting
- ensuring that six-monthly reports are provided to the Audit Committee and Council in line with the Local Government (Planning and Reporting) Regulations 2014
- maintaining historic data to be included in current reports to provide trend analysis over time.

The Director Corporate Services is also responsible for:

- development of the Performance Statement and ensuring it is ready for audit within the external auditors timeframes
- managing the development of Council's Report of Operations
- ensuring that the Annual Report, comprising the Report of Operations, Financial Statements, and Performance Statement is provided to the Minister by 30 September annually.

## **7.4 Chief Executive Officer**

The Chief Executive Officer is responsible for:

- developing a four-year Council Plan with the new Council within six months after a general election (or 30 June, whichever is the later)
- undertaking a review of the Council Plan to consider whether the current Plan requires any adjustment in respect of the remaining period of the Council Plan.

## **7.5 Management Executive Group (MEG)**

The MEG, made up of the Chief Executive Officer and directors, has an oversight role of the data collected. Their responsibilities include:

- working with their managers to ensure accuracy of data and explanations
- monitoring monthly Loddon Performance Framework performance indicators
- reviewing six-monthly reports of LGPRF
- interrogating results provided and seeking explanations about anomalies or unfavourable trends
- identifying improvement opportunities for unfavourable trends

- being satisfied with the accuracy of data prior to submitting to the Audit Committee and Council or other relevant bodies such as Local Government Victoria, the Victorian Auditor General, or the Minister.

## **7.6 Audit Committee**

The Audit Committee is made up of four community representatives and an appointed Councillor. Their responsibilities include:

- receiving and considering six-monthly performance reports on LGPRF and LPF indicators
- enquiring about the internal control environment to be assured of the accuracy and completeness of the reports provided
- annually discussing the internal control environment with the internal auditor
- annually receiving the Financial Statements and Performance Statement and discussing the results with the external auditor
- providing a recommendation to the Council on the Performance Statement and Financial Statements.

## **7.7 Council**

Through the structure documented in this framework, and in accordance with the Act, Council will be the highest level of reporting within the organisation of the financial and non-financial performance indicators in their LPF format. Indicators will also be reported to other bodies in differing formats.

Council's responsibilities include:

- receiving and considering six-monthly performance reports of LGPRF and LPF
- reviewing the draft Performance Statement and consider its results in the context of the reports received throughout the year challenging any unusual or unexpected results
- reviewing recommendations about the Financial Statements and Performance Statement from the principal accounting officer, Chief Executive Officer, and Audit Committee
- adopting the Financial Statements and Performance Statement in principle
- resolving that two councillors certify the Financial Statements and Performance Statement in the required format following the external audit process
- adopting the Annual Report after submitting it to the Minister.

# **8 REPORTING**

## **8.1 Presentation of LPF reports**

A number of reports identified in this framework are already being provided to the reporting authority, being MEG, Audit Committee, Council, or the Minister. Others will be additional to current practice.

Section 9, Framework Compliance outlines the reporting requirements for the framework.

The order of presentation of reports is:

1. MEG – to check content, interrogate reasons for anomalies in data, and provide first level approval
2. Audit Committee – for second level approval
3. Council – for final approval.

## **8.2 LGPRF**

The Performance Statement Local Government Better Practice Guide 2014-15 suggests that quarterly reports be presented to the Audit Committee and Council. Performance Statement data is extracted from the LGPRF.

After discussion with the Audit Committee and Council, it has been decided that six-monthly reports be provided. This is to ensure that results have validity and relevance.

It has also been decided that only certain LGPRF indicators be provided six-monthly, as the results of some indicators will only provide validity and relevance when calculated on an annual basis.

The list of all LGPRF indicators is provided at Appendix 3. That appendix outlines how often the indicator will be provided to the Audit Committee and Council, and in the case of annual reporting only, why it is not provided more often.

## 9 FRAMEWORK COMPLIANCE

This framework will be updated to reflect changes requested by the Council and legislation as they occur. The framework will be reviewed annually as part of a formal review process and/or timetable.

The framework proposes the current reporting requirements:

Month	Compliance report	MEG	Audit Committee	Council Forum	Ordinary Council Meeting	Special Council Meeting	Other
July	Monthly finance report: Interim June report				o		
August	Annual report of financial and non-financial performance indicators (LPF)	o	o		o		
	Local Government Performance Reporting Framework annual results (LGPRF)	o	o		o		Local Gov't Victoria
	Draft Financial Statements and Performance Statement		o		o		
	Monthly finance report: July		o		o		
	Council report to resolve to adopt the draft Financial Statements and Performance Statement in principle and nominate two Councillors to sign the statements				o		
September	Monthly finance report: August				o		
	Previous year end of financial year variance analysis, showing final budgeted position to audited actual position				o		
	Council Report to adopt Annual Report in principle prior to sending to Minister				o		

Month	Compliance report	MEG	Audit Committee	Council Forum	Ordinary Council Meeting	Special Council Meeting	Other
	Annual Report, incorporating Report of Operations, Financial Statements, and Performance Statement submitted to the Minister no later than 30 September						Minister
October	Special Meeting to adopt the Annual Report after submitting document to the Minister					o	
	Monthly finance report: September				o		
November	Monthly finance report: October		o		o		
	Six-monthly report on Council's Strategic risks		o		o		
December	Monthly finance report: November				o		
January	Monthly finance report: December				o		
February	Six-monthly report (July to December) of financial and non-financial performance indicators (LPF)	o	o		o		
	Selected Local Government Performance Reporting Framework half yearly (July to December) results (LGPRF)	o	o		o		
	Monthly finance report: January		o		o		
February	Six-monthly report of Council's progress against the Council Plan		o		o		
March	Monthly finance report: February				o		
April	Draft budget presented to Council			o			

Month	Compliance report	MEG	Audit Committee	Council Forum	Ordinary Council Meeting	Special Council Meeting	Other
	Discussion with Council about whether the current Council Plan requires any adjustment in respect of the remaining period of the Council Plan.			o	o		
	Monthly finance report: March				o		
May	Special Meeting to present the Draft Budget to Council and resolve to advertise the Draft Budget					o	
	Draft budget presented to Audit Committee		o				
	Monthly finance report: April		o		o		
	Six-monthly report on Council's Strategic risks		o		o		
June	Monthly finance report: May				o		
	Draft Budget adopted by Council				o		
	Strategic Resource Plan, which forms part of the Budget, is resolved to be updated in the current Council Plan				o		

To ensure that responsible officers are aware of their obligations under the framework, all requirements will be entered in Council's compliance software, which will remind officers of their obligations via email before they are due.

## 10 DEFINITIONS

Term	Definition
LPF	Loddon Performance Framework which are indicators identified by Council as relevant indicators for the organisation, that can be amended, deleted, or added to over time
LGPRF	Local Government Performance Reporting Framework which is mandated for every Council
Strategic Resource Plan	A statement of Council's financial and non-financial resources including the current year budget and three forecast years
Minister	Current Minister responsible for administering the Local Government Act 1989

## 11 REVIEW

The Director Corporate Services will review this document for any necessary amendments no later than 1 year after adoption of this current version.



## APPENDIX 1: LODDON PERFORMANCE FRAMEWORK – FINANCIAL PERFORMANCE INDICATORS

Source	Indicator	Calculation	Tolerance
Monthly finance report	Rates debtor compared to last year	This year's YTD rates debtor / last year's YTD rate debtor x 100	<105%
Monthly finance report	YTD actual capital expenditure compared to Total capital expenditure budget	Actual Capital expenditure / YTD revised capital expenditure budget x 100	YTD % +/- 10%
LGPRF	Working capital ratio	Current assets / Current liabilities x 100	>100%
Monthly finance report	Percentage of YTD capital grants income over total revised budget for capital grants income	YTD capital grants income / Total revised budget for capital grants income x 100	YTD % +/- 10%
Supplier Aged Trial Balance	Percentage of suppliers paid in 30 days or less	Total supplier payments in current or 30 days / Total supplier payments for the period x 100	>90%
Monthly finance report	Budgeted cash surplus/(deficit)	Revised budget cash surplus/(deficit)	>previous month budgeted amount
Monthly finance report	Actual cash surplus/(deficit)	Actual cash surplus/(deficit)	> as per annual budget
Monthly finance report	Labour Budget	Labour YTD actual/Labour YTD budget x 100	< 104%

## APPENDIX 2: LODDON PERFORMANCE FRAMEWORK – NON-FINANCIAL PERFORMANCE INDICATORS

### Internal Business Process

Source	Indicator	Calculation	Tolerance
Advent Manager	Percentage of high/very high risk actions outstanding compared to last period	Number of high/very high risk actions this period / Number of high/very high risk actions last period x 100	<95%
IT Helpdesk	Percentage resolved helpdesk tickets	Number of helpdesk tickets resolved/number of helpdesk tickets received x 100	>80%
IT	Percentage backups completed successfully	Number of backups completed successfully/number of backups completed x 100	100%
IT	Percentage system availability during business hours	Number of system outages during business hours/number of system outages x 100	>98%
Advent Manager – Compliance Module	Advent Manager Compliance obligation completion rate*	Number of outstanding legislative actions this period/ number of outstanding legislative actions last period x 100	<95%
InfoVision	InfoVision action completion rate*	Number of overdue actions this period / number of overdue actions last period x 100	<95%
Merit CRM	Merit request completion rate*	Number of overdue requests this period / number of overdue action last period x 100	<95%
Complaints Register	Reported concerns regarding privacy practices	# concerns	0
Complaints Register	Number of breaches of privacy	# breaches	0
Complaints Register	Losses of personal data	# breaches where data lost	0
Training database	Privacy training attended by staff	% staff completed privacy training during induction	100%
Training database	Percentage staff with current privacy refresher training	# staff completed privacy refresher training within past 3 years / # staff required to complete privacy refresher training in past 3 years x 100	80% (allows for 20% turnover)

Source	Indicator	Calculation	Tolerance
Strategic Documents Register	Percentage of strategies and policies overdue	Strategies and policies overdue/Total strategies and policies in register	<10%
Sycle	Outstanding Audit Actions	# audit actions past due date	0

\*Note: these indicators have been altered because the previous indicators were not able to be reported easily, consistently or accurately. The new measures can be reported more easily, consistently and accurately however they do not capture 'on time' completion rates as that data is currently difficult to obtain. Further work with the software providers will occur to help report 'on time' completion.

## Culture

Source	Indicator	Calculation	Tolerance
Payroll	Percentage of sick leave hours taken over the period compared to total hours worked	Number of sick leave hours paid for the period / Total hours paid for the period x 100	<5%
HR	Percentage of staff with excess annual leave	Number of staff with excess annual leave / Total headcount x 100	<10%
HR	Percentage of staff with excess flexi leave	Number of staff with excess flexi leave / Total headcount x100	<10%
HR	Leave Plans in Place	Number of staff with excess annual leave or flexi leave / Total headcount x 100	>80%
HR	Number of WorkCover claims for the period	Total number of claims lodged during the period	0
HR	Number of WorkCover claims claiming weekly payments	Total number of claims claiming weekly payment	<5
HR	Statistical Claims Estimate	As provided by insurer	Declining trend
HR	Percentage staff with current development plans	Number of staff with current development plans/Number of staff requiring development plans x 100	>90%
HR	Number of terminations for the month	Number of planned and unplanned terminations	5% to 20%
HR	Lost Time Injury	Number of days from time of injury to return to regular work duties	<182 days per person

**Customer service**

Source	Indicator	Calculation	Tolerance
ZULTYS	Call abandonment rate	Number of calls abandoned for period/total number of calls received for period x 100	<10%
ZULTYS	Average duration of 54941200 calls	Total seconds for answered calls/total number of calls answered	<90 sec
ZULTYS	Average 54941200 calls incoming per work day	Total calls per period/number of work days in period	70 to 105
ZULTYS	Average time waiting for answered calls	Total seconds waiting/number of calls	<30sec
Xpedite	HACC Clients	Number of clients eligible for HACC services	

In addition to the above indicators, a number of indicators from the LGPRF will also be included in the LPF. Suitable indicators are those which can be reported on a six monthly basis and are indicated in Appendix 3 by “December and June” frequency of collection.

## APPENDIX 3: LGPRF INDICATORS - FREQUENCY OF COLLECTION

Service performance indicators (table accurate as at 31 December 2016)

No.	Service/ <i>indicator</i> /measure	Frequency of Collection	Reason for not collecting data six-monthly
<b>Aquatic Facilities</b>			
AF1	<b>Satisfaction</b> <i>User satisfaction with aquatic facilities (optional)</i> [User satisfaction with how council has performed on provision of aquatic facilities]	None	Optional
AF2	<b>Service standard</b> <i>Health inspections of aquatic facilities</i> [Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]	Annually in June	This service is delivered seasonally and data will be skewed if collected more often than annually.
AF3	<b>Health and Safety</b> <i>Reportable safety incidents at aquatic facilities</i> [Number of WorkSafe reportable aquatic facility safety incidents]	None	Not applicable
AF4	<b>Service cost</b> <i>Cost of indoor aquatic facilities</i> [Direct cost of indoor aquatic facilities less income received / Number of visits to indoor aquatic facilities]	None	Not applicable
AF5	<b>Service Cost</b> <i>Cost of outdoor aquatic facilities</i> [Direct cost of outdoor aquatic facilities less income received / Number of visits to outdoor aquatic facilities]	Annually in June	Council undertakes close monitoring of the financial position on a monthly basis through the Finance Report. Therefore, all cost indicators under this framework will be reported annually.
AF6	<b>Utilisation</b> <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	Annually in June	This service is delivered seasonally and data will be skewed if collected more often than annually.

No.	Service/ <i>indicator</i> /measure	Frequency of Collection	Reason for not collecting data six-monthly
<b>Animal Management</b>			
AM1	<b>Timeliness</b> <i>Time taken to action animal management requests</i> [Number of days between receipt and first response action for all animal management requests / Number of animal management requests]	<i>December and June</i>	
AM2	<b>Service standard</b> <i>Animals reclaimed</i> [Number of animals reclaimed / Number of animals collected] x100	<i>December and June</i>	
AM3	<b>Service cost</b> <i>Cost of animal management service</i> [Direct cost of the animal management service / Number of registered animals]	Annually in June	Council undertakes close monitoring of the financial position on a monthly basis through the Finance Report. Therefore, all cost indicators under this framework will be reported annually.
AM4	<b>Health and safety</b> <i>Animal management prosecutions</i> [Number of successful animal management prosecutions]	<i>December and June</i>	
<b>Food Safety</b>			
FS1	<b>Timeliness</b> <i>Time taken to action food complaints</i> [Number of days between receipt and first response action for all food complaints / Number of food complaints]	<i>December and June</i>	
FS2	<b>Service standard</b> <i>Food safety assessments</i> [Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x100	Annually in June	Food safety assessments are undertaken on an annual cycle. Collection of the indicator data more often may skew the results.

No.	Service/ <i>indicator</i> /measure	Frequency of Collection	Reason for not collecting data six-monthly
FS3	<p><b>Service cost</b>  <i>Cost of food safety service</i>            [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]</p>	Annually in June	Council undertakes close monitoring of the financial position on a monthly basis through the Finance Report. Therefore, all cost indicators under this framework will be reported annually.
FS4	<p><b>Health and safety</b>  <i>Critical and major non-compliance outcome notifications</i>            [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100</p>	December and June	
<b>Governance</b>			
G1	<p><b>Transparency</b>  <i>Council decisions made at meetings closed to the public</i>            [Number of Council resolutions made at ordinary or special meetings of Council, or at meetings of a special committee consisting only of Councillors, closed to the public / Number of Council resolutions made at ordinary or special meetings of Council or at meetings of a special committee consisting only of Councillors ] x100</p>	June	<i>Small number does not warrant regular reporting</i>
G2	<p><b>Consultation and engagement</b>  <i>Satisfaction with community consultation and engagement</i>            Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement</p>	Annually in June	This indicator is based on the Customer Satisfaction Survey commissioned by state government which is collected and reported annually.



No.	Service/ <i>indicator</i> /measure	Frequency of Collection	Reason for not collecting data six-monthly
G3	<p><b>Attendance</b>  <i>Councillor attendance at council meetings</i>            [The sum of the number of Councillors who attended each ordinary and special Council meeting / (Number of ordinary and special Council meetings) × (Number of Councillors elected at the last Council general election)] x100</p>	June	<i>Regular attendance does not warrant regular reporting</i>
G4	<p><b>Service cost</b>  <i>Cost of governance</i>            [Direct cost of the governance service / Number of Councillors elected at the last Council general election]</p>	Annually in June	Council undertakes close monitoring of the financial position on a monthly basis through the Finance Report. Therefore, all cost indicators under this framework will be reported annually.
G5	<p><b>Satisfaction</b>  <i>Satisfaction with council decisions</i>            [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]</p>	Annually in June	This indicator is based on the Customer Satisfaction Survey commissioned by state government which is collected and reported annually.
<b>Libraries</b>			
LB1	<p><b>Utilisation</b>  <i>Library collection usage</i>            [Number of library collection item loans / Number of library collection items]</p>	Annually in June	Council relies on the library corporation for this indicator's data.
LB2	<p><b>Resource standard</b>  <i>Standard of library collection</i>            [Number of library collection items purchased in the last 5 years / Number of library collection items] x100</p>	Annually in June	Council relies on the library corporation for this indicator's data.

No.	Service/ <i>indicator</i> /measure	Frequency of Collection	Reason for not collecting data six-monthly
LB3	<b>Service cost</b> <i>Cost of library service</i> [Direct cost of the library service / Number of visits]	Annually in June	Council relies on the library corporation for this indicator's data.
LB4	<b>Participation</b> <i>Active library members</i> [Number of active library members / Municipal population] x100	Annually in June	Council relies on the library corporation for this indicator's data.
<b>Maternal and Child Health (MCH)</b>			
MC1	<b>Satisfaction</b> <i>Participation in first MCH home visit</i> [Number of first MCH home visits / Number of birth notifications received] x100	<i>December and June</i>	
MC2	<b>Service standard</b> <i>Infant enrolments in the MCH service</i> [Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100	<i>December and June</i>	
MC3	<b>Service cost</b> <i>Cost of the MCH service</i> [Cost of the MCH service / Hours worked by MCH nurses]	Annually in June	Council undertakes close monitoring of the financial position on a monthly basis through the Finance Report. Therefore, all cost indicators under this framework will be reported annually.
MC4	<b>Participation</b> <i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	Annually in June	As this service can be accessed seasonally, data will be skewed if collected more often than annually.

No.	Service/ <i>indicator</i> /measure	Frequency of Collection	Reason for not collecting data six-monthly
MC5	<p><b>Participation</b>  <i>Participation in the MCH service by Aboriginal children</i>            [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100</p>	Annually in June	As this service can be accessed seasonally, data will be skewed if collected more often than annually.
<b>Roads</b>			
R1	<p><b>Satisfaction of use</b>  <i>Sealed local road requests</i>            [Number of sealed local road requests / Kilometres of sealed local roads ] x100</p>	Annually in June	As the denominator is stagnant, more than annual collection will skew the results of this indicator.
R2	<p><b>Condition</b>  <i>Sealed local roads maintained to condition standards</i>            [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100</p>	Annually in June	As the denominator is stagnant, more than annual collection will skew the results of this indicator.
R3	<p><b>Service cost</b>  <i>Cost of sealed local road reconstruction</i>            [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]</p>	Annually in June	Council undertakes close monitoring of the financial position on a monthly basis through the Finance Report. Therefore, all cost indicators under this framework will be reported annually.

No.	Service/ <i>indicator</i> /measure	Frequency of Collection	Reason for not collecting data six-monthly
R4	<p><b>Service Cost</b>  <i>Cost of sealed local road resealing</i>            [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]</p>	Annually in June	Council undertakes close monitoring of the financial position on a monthly basis through the Finance Report. Therefore, all cost indicators under this framework will be reported annually.
R5	<p><b>Satisfaction</b>  <i>Satisfaction with sealed local roads</i>            [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]</p>	Annually in June	This indicator is based on the Customer Satisfaction Survey commissioned by state government which is collected and reported annually.
<b>Statutory Planning</b>			
SP1	<p><b>Timeliness</b>  <i>Time taken to decide planning applications</i>            [The median number of days between receipt of a planning application and a decision on the application]</p>	December and June	
SP2	<p><b>Service standard</b>  <i>Planning applications decided within required timeframes</i>            [Number of planning application decisions made within 60 days for regular permits and 10 days or VicSmart permits/            Number of planning application decisions made] x100</p>	December and June	

No.	Service/ <i>indicator</i> /measure	Frequency of Collection	Reason for not collecting data six-monthly
SP3	<p><b>Service cost</b>  <i>Cost of statutory planning service</i>            [Direct cost of the statutory planning service / Number of planning applications received]</p>	Annually in June	Council undertakes close monitoring of the financial position on a monthly basis through the Finance Report. Therefore, all cost indicators under this framework will be reported annually.
SP4	<p><b>Decision making</b>  <i>Council planning decisions upheld at VCAT</i>            [Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100</p>	December and June	
<b>Waste Collection</b>			
WC1	<p><b>Satisfaction</b>  <i>Kerbside bin collection requests</i>            [Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x1000</p>	Annually in June	As the denominator is stagnant, more than annual collection will skew the results of this indicator.
WC2	<p><b>Service standard</b>  <i>Kerbside collection bins missed</i>            [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000</p>	Annually in June	As the denominator is stagnant, more than annual collection will skew the results of this indicator.

No.	Service/ <i>indicator</i> /measure	Frequency of Collection	Reason for not collecting data six-monthly
WC3	<p><b>Service cost</b>  <i>Cost of kerbside garbage bin collection service</i>            [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]</p>	Annually in June	Council undertakes close monitoring of the financial position on a monthly basis through the Finance Report. Therefore, all cost indicators under this framework will be reported annually.
WC4	<p><b>Service cost</b>  <i>Cost of kerbside recyclables collection service</i>            [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]</p>	Annually in June	Council undertakes close monitoring of the financial position on a monthly basis through the Finance Report. Therefore, all cost indicators under this framework will be reported annually.
WC5	<p><b>Waste diversion</b>  <i>Kerbside collection waste diverted from landfill</i>            [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100</p>	June	<i>Calculation based on average skews data due to seasonal variations</i>

## Sustainability capacity indicators

No.	Indicator/Measure	Frequency of collection	Reason for not collecting data six-monthly
C1	Indicator: Population Measure: Expenses per head of municipal population  Computation: Total expenses / Municipal population	Annually in June	As the denominator is stagnant, more than annual collection will skew the results of this indicator
C2	Indicator: Population Measure: Infrastructure per head of municipal population  Computation: Value of infrastructure / Municipal population	Annually in June	As the denominator is stagnant, more than annual collection will skew the results of this indicator
C3	Indicator: Population Measure: Population density per length of road  Computation: Municipal population / Kilometres of local	Annually in June	As the denominator is stagnant, more than annual collection will skew the results of this indicator
C4	<b>Indicator: Own-source revenue</b> Measure: Own source revenue per head of municipal population  Computation: Own-source revenue / Municipal population	Annually in June	As the denominator is stagnant, more than annual collection will skew the results of this indicator
C5	Indicator: Recurrent grants Measure: Recurrent grants per head of municipal population  Computation: Recurrent grants / Municipal population	Annually in June	As the denominator is stagnant, more than annual collection will skew the results of this indicator
C6	Indicator: Disadvantage Measure: Relative socio-economic disadvantage  Computation: Index of relative socio-economic disadvantage by decile	Annually in June	This indicator is not updated within the financial year.

## Financial capacity indicators

No.	Indicator/Measure	Frequency of collection	Reason for not collecting data six-monthly
E1	Indicator: Efficiency – Revenue level Measure: Average residential rate per residential property assessment  Computation: Residential rate revenue / Number of residential property assessments	December and June	
E2	Indicator: Efficiency – Expenditure level Measure: Expenses per property assessment  Computation: Total expenses / Number of property assessments	December and June	
E3	Indicator: Efficiency – Workforce turnover Measure: Resignations and terminations compared to average staff  Computation: [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	Annually in June	As this indicator can be skewed by the timing during the year of resignations, it will be collected annually.
L1	Indicator: Liquidity – Working capital Measure: Current assets compared to current liabilities  Computation: [Current assets / Current liabilities] x100	December and June	
L2	Indicator: Liquidity – Unrestricted cash Measure: Unrestricted cash compared to current liabilities  Computation: [Unrestricted cash / Current liabilities] x100	Annually in June	Unrestricted cash is calculated only during the end of financial year process.
O1	Indicator: Obligations – Asset renewal Measure: Asset renewal compared to depreciation  Computation: [Asset renewal expenses / Asset depreciation] x100	Annually in June	Asset renewal is calculated only during the end of financial year process.



No.	Indicator/Measure	Frequency of collection	Reason for not collecting data six-monthly
O2	Indicator: Obligations – Loans and borrowings Measure: Loans and borrowings compared to rates  Computation: [Interest bearing loans and borrowings / Rate revenue] x100	Annually in June	Council will be debt free during 2015/16 so collection of this indicator during the year will not provide any benefit.
O3	Indicator: Obligations – Loans and borrowings Measure: Loans and borrowings repayments compared to rates  Computation: [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	Annually in June	Council will be debt free during 2015/16 so collection of this indicator during the year will not provide any benefit.
O4	Indicator: Obligations – Indebtedness Measure: Non-current liabilities compared to own source revenue  Computation: [Non-current liabilities / Own source revenue] x100	Annually in June	Own source revenue is calculated during the end of financial year process.
OP1	Indicator: Operating position – Adjusted underlying surplus Measure: Adjusted underlying surplus (or deficit)  Computation: [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100	Annually in June	Adjusted underlying surplus and adjusted underlying revenue are calculated during the end of financial year process.
S1	Stability – Rates concentration Measure: Rates compared to adjusted underlying revenue  Computation: [Rate revenue / Adjusted underlying revenue] x100	Annually in June	Adjusted underlying revenue is calculated during the end of financial year process.
S2	Stability – Rates effort Measure: Rates compared to property values  Computation: [Rate revenue / Capital improved value of rateable properties in the municipality ] x100	December and June	

## Governance and management checklist

No.	Indicator/Measure	Frequency of collection	Reason for not collecting data six-monthly
GC1	Community engagement policy (policy outlining Council's commitment to engaging with the community on matters of public interest)	June	Council has a strategic document policy and procedure framework which is regularly maintained and monitored monthly for overdue documents.
GC2	Community engagement guidelines (guidelines to assist staff to determine when and how to engage with the community)	June	
GC3	Strategic Resource Plan (plan under section 126 of the Act outlining the financial and non-financial resources required for at least the next 4 financial years)	June	
GC4	Annual budget (plan under section 130 of the Act setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required)	June	
GC5	Asset management plans (plans that set out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	June	
GC6	Rating strategy (strategy setting out the rating structure of Council to levy rates and charges)	June	
GC7	Risk policy ( policy outlining Council's commitment and approach to minimising the risks to Council's operations)	June	
GC8	Fraud policy (policy outlining Council's commitment and approach to minimising the risk of fraud)	June	
GC9	Municipal emergency management plan (plan under section 20 of the Emergency Management Act 1986 for emergency prevention, response and recovery)	June	
GC10	Procurement policy (policy under section 186A of the Local Government Act 1989 outlining the matters, practices and procedures that will apply to all purchases of goods, services and works)	June	
GC11	Business continuity plan (plan setting out the actions that will be taken to ensure that key services continue to operate in the event of a disaster)	June	

No.	Indicator/Measure	Frequency of collection
GC12	Disaster recovery plan (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	June
GC13	Risk management framework (framework outlining Council's approach to managing risks to the Council's operations)	June
GC14	Audit Committee (advisory committee of Council under section 139 of the Act whose role is to oversee the integrity of a Council's financial reporting, processes to manage risks to the Council's operations and for compliance with applicable legal, ethical, and regulatory requirements)	June
GC15	Internal audit (independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)	June
GC16	Performance reporting framework (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 131 of the Act)	June
GC17	Council Plan reporting (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year)	June
GC18	Financial reporting (quarterly statements to Council under section 138 of the Act comparing budgeted revenue and expenditure with actual revenue and expenditure)	June
GC19	Risk reporting (six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	June
GC20	Performance reporting (six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 131 of the Act)	June

No.	Indicator/Measure	Frequency of collection
GC21	Annual report (annual report under sections 131, 132 and 133 of the Act to the community containing a report of operations and audited financial performance statements)	June
GC22	Councillor Code of Conduct (Code under section 76C of the Act setting out the conduct principles and the dispute resolution processes to be followed by Councillors)	June
GC23	Delegations (a document setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff)	June
GC24	Meeting procedures (a local law governing the conduct of meetings of Council and special committees)	June