

Integrated Planning and Reporting Policy

Responsible Division	Office of the Chief Executive Officer
Responsible Business Unit	Governance and Strategy
Responsible Officer	Manager, Governance and Strategy
Affected Business Units	Integrated Planning and Reporting Services: Financial Services; People, Culture and Safety; Asset Management Services; and all other Branches.
ECM Document Set ID	4549438

Purpose

This Policy establishes the City's commitment and approach to integrated planning and reporting (IPR).

Scope

This Policy applies to the City's strategic and operational business planning, budgeting and reporting processes. This policy sets out the key components of IPR, and the City's commitment to preparing and implementing the IPR suite of documents to ensure integrated planning and reporting processes.

This policy is not intended to set out the more detailed management practices established to support the ongoing delivery of IPR.

Definitions

Nil.

Policy Statement

Objectives

The objectives of integrated planning and reporting are to ensure that:

- Community input is regularly gathered and considered as part of business planning processes;
- Long-term strategic objectives are agreed to and clearly articulated and linked to service delivery, project delivery and asset management;
- Resourcing requirements are identified and managed in a sustainable way;
- Long-term financial implications are transparent, and consider intergenerational equity; and
- Community outcomes are monitored and reported on.

Integrated Planning

The core components of the City's integrated planning and reporting framework are:

1. Strategic Community Plan

The Strategic Community Plan (SCP), is a Council adopted plan, that sets out the Council vision, strategic direction, and long and medium-term priorities based on community input, with a 10-year horizon.

A major review of the SCP will be completed every 4 years, and a desktop review completed every 2 years. Reviews will be conducted following Council elections.

2. Corporate Business Plan

The Corporate Business Plan, is a Council adopted plan, that sets out a four-year delivery program (services and projects), aligned to the Strategic Community Plan, and accompanied by four-year financial projections.

The Corporate Business Plan will be developed based on detailed service plans and project plans (that show resourcing requirements and costs, and any changes to service levels) and will be reviewed and updated annually.

Through the Council-led business planning process, Council will identify service and project priorities, and any changes to services, service levels or resourcing will be incorporated and adopted by the Council through the Corporate Business Plan and Annual Budget. The Corporate Business Plan decisions will drive the development of the Annual Budget.

Levels of service will be assessed against risk, cost, quality and customer feedback and reviewed to achieve the best value for money and statutory compliance. Operating and capital projects will be evaluated against informing strategies and plans to ensure ongoing strategic and community alignment.

The Corporate Business Plan decisions will drive the development of the Annual Budget.

3. Annual Budget

The Annual Budget provides the City's budgeted financial statements for the year. The Annual Budget will be prepared alongside the Corporate Business Plan to ensure services and projects are appropriately resourced. The Annual Budget will be considered and adopted by the Council annually.

As part of the Council-led business planning process the following principles will be considered as part of the development of the Annual Budget:

Principle 1: Recurring income must exceed recurring expenditure as supported through zero based budgeting.

Principle 2: Each of the City's service delivery activities is to be cost and quality competitive whilst controlling City operating costs.

Principle 3: New income-producing opportunities are to be identified and returns on Council commercial property holdings are to be optimised.

Principle 4: The Department of Local Government, Sport and Cultural Industries' key performance indicators are to be met (refer mycouncil.wa.gov.au).

4. Informing Strategies & Plans

The City will maintain a suite of informing strategies and plans. Progress against any actions contained in these plans will be considered by the Council as an input into the annual business planning processes. The suite of informing strategies and plans will include:

4.1 Long-Term Financial Plan

This plan sets out the City's financial position over a 10-year period and will be updated each year to show the City's revised position to ensure long term financial sustainability. This plan will undergo an annual review and will be endorsed by Council in conjunction with the Corporate Business Plan and Annual Budget.

4.2 Asset Management Plans

These plans set out the City's approach to managing its assets to deliver specified service levels. These plans will undergo an annual desktop review and will be considered as an input to the Long-Term Financial Plan. As a general principle, asset renewal will be given higher priority than the creation of new assets.

4.3 Workforce Plan

This plan identifies workforce needs to deliver organisational objectives. This plan will undergo an annual desktop review and will be considered as an input to the Corporate Business Plan.

4.4 Issue specific plans

The City has a range of issue specific plans and strategies (for example Environmental Liveability Framework, Local Bike Plan, etc) that inform Council priority setting. These plans will be submitted to Council for endorsement as required.

5. Risk Management

The City's approach to risk management is aligned with the delivery of the City's IPR framework. The results of risk reviews will be considered as an input into the business planning process and risk appetite and tolerance levels will guide scenario planning in the Long-Term Financial Plan.

Integrated Reporting

6. Annual Report

The City will prepare an Annual Report outlining the key achievements and progress towards achieving the priorities established through the Strategic Community Plan and the Corporate Business Plan. This is supplemented with the audited Annual Financial Statements that encapsulates the financial performance of the City.

7. Performance Reporting

In addition to the Annual Report, the City will prepare a range of regular performance reports providing updates to the relevant Committee and Council, on progress against services and projects in the Corporate Business Plan.

An annual review of all issue specific informing strategies and plans will be undertaken and a report provided to the relevant Committee and Council.

Related Legislation

All local governments are required to produce a plan for the future under s5.56 (1) of the *Local Government Act 1995*. The *Local Government (Administration) Regulations 1996* provide an outline of the minimum requirements to meet this requirement, which includes the development of a Strategic Community Plan and a Corporate Business Plan.

All local governments are required to adopt an annual budget under s6.2(1) of the *Local Government Act 1995*. The *Local Government (Financial Management) Regulations 1996* outline the specific requirements.

Related Documentation

- Strategic Budget Policy
- Asset Management Policy
- Department of Local Government, Sport and Cultural Industries – Integrated Planning and Reporting, Framework and Guidelines

Document details

Relevant delegations	Nil
Risk evaluation	Moderate
Strategic link	Communicate in a clear and transparent way
Council adoption	25 July 2023
	Resolution 10.5.1.15
Reviewed	23 July 2024
Next review due	July 2028