

### Questions about the revised IP&R Guidelines and Handbook

#### When do the new Guidelines take effect?

The new Guidelines take effect following the election on 4 December 2021. The IP&R cycle always commences with the council term.

#### What are the key compliance dates for new IP&R cycle?

Key date	Step
November 2021	End of Term Report for the current IP&R cycle tabled at last council meeting before December election
30 June 2022	Community strategic plan (CSP), delivery program (DP) and operational plan (OP) adopted by council.
30 June 2022	Resourcing strategy (RS) which includes a long-term financial plan (LTFP), an asset management strategy (AM Strategy), asset management policy (AM Policy) and asset management plans for each asset class (AM Plans), and a workforce management strategy (WMS) adopted or endorsed by council, as applicable.
1 July 2022	Service review program included in DP and OP
30 November 2022	Annual Report endorsed by council
December 2022	Community engagement strategy (CES) (required by section 402A) adopted by council
October 2024	State of the City/Shire/Region Report noted by the newly elected council at second council meeting of new council term

#### Does Council need to prepare a CES for the review of the CSP?

Councils are required to implement the broader CES requirements under section 402A by December 2022.

Some councils may already have a complying CES in place. In this instance, a separate CES for the review of the CSP is not needed.

A CES to inform the review of the CSP is required where councils do not have a CES that complies with section 402A. This CES must be adopted by the new council as soon as practicable after the election.

Councils should consider if 'COVID safe' engagement options are included. These may include strategies such as online forums and surveys.

### **What is the difference between adopt, endorse and note?**

The terms adopt, endorse and note are used to define and reflect the different levels of responsibility of the elected council.

Adopt – to accept. This is used to reflect that the council is fully responsible for the actions within the plan.

Endorse – to support. This is used in instances when the plan may identify responsibilities that fall outside the sole responsibility or role of the council.

Note – to take notice of. This is used where the plan or report is provided for the information of the council and no specific action is required.

### **What are the adoption or endorsement requirements for each component of the RS?**

Councils are required to adopt the:

- LTFP
- AM Policy
- AM Strategy
- AM Plans for each class of assets.

Councils are required to endorse:

- WMS.

### **Are councils required to put the RS on its website?**

The Guidelines have been amended to require council to post a copy of the adopted components of the RS on its website.

### **The DP and OP requirements now refer to service reviews. What does this mean for my council?**

The DP must identify areas of service the council will review during its term and the OP must specify each review to be undertaken that year.

Councils who are working towards implementing a service review program, should include broad actions in the DP and specific actions in each OP to establish a service review program.

Following the 2024 local government elections, it is expected that all councils will have a service review program in place to begin the new council's IP&R cycle.

Reviews of service strategies such as a *sport and recreation strategy* or *waste strategy* is one element of a review of these services.

### **Do we need to prepare the OP as a separate document?**

It is up to each council to decide if they wish to combine or separate the DP and OP documents. However, the Plans should clearly demonstrate alignment.

### **How is the DP monitored?**

The general manager must ensure that the principal activities detailed in the Delivery Program are reported to councils at least every 6 months.

The DP is supported by the OP through projects, programs and actions. To ensure alignment to this process, the progress report should also include information on the implementation of the OP.

There is no requirement to separately report on the OP.

### **Why is the LTFP to be reviewed annually when it is reviewed and adopted every quarter as part of the Quarterly Budget Review Statement (QBRS)?**

The LTFP should be fully reviewed in terms of its assumptions, forecasts and financial scenarios every year.

The QBRS fulfils the requirement to review the current financial year budget but does not refer to the various scenarios and underlying assumptions of the LTFP.

### **Each council must account for and plan for all existing assets under its control. How does that sit with the Auditor General expectation that RFS assets must be accounted for?**

Under Section 119 of the Rural Fire Services Act 1997 (NSW), 'all firefighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the firefighting equipment has been purchased or constructed'. The NSW Government has confirmed its view that these assets are not controlled by the NSW Rural Fire Service or the State. Councils need to assess whether they control rural firefighting equipment in accordance with Australian Accounting Standards and recognise in their financial statements any material assets under their control and state the relevant accounting policy in relation to the treatment.

### **Where can I get more information?**

Contact your Engagement Manager or the Office of Local Government on 4428 4100 or [olq@olq.nsw.gov.au](mailto:olq@olq.nsw.gov.au).