



Government of **Western Australia**  
Department of **Local Government and Communities**

# Integrated Planning and Reporting

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## Asset Management Guidelines

September 2016

The Department of Local Government and Communities acknowledges and thanks the local governments that attended the consultation workshops in March 2016. The comments provided in the workshops were invaluable in revising the Integrated Reporting Framework and Guidelines, Advisory Standard, Asset Management Guidelines and Long Term Financial Plan Guidelines.

The Department also wishes to thank those who reviewed various draft revised documents and provided feedback. The final documents were significantly improved as a result.

Finally, the Department thanks Localise for designing and facilitating the workshops, and preparing the draft and final revised suite of documents.



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# 1. Introduction

The effective management of local government assets is crucial to the sustainable delivery of those services to meet the current and future needs of the community. Local governments are typically rich in assets and constrained in income, managing a large stock of long-lived assets. Asset management planning is therefore essential to ensure that assets are created, maintained, renewed and retired or replaced at appropriate intervals to ensure continuity of services in line with chosen service levels.

It is recommended that local governments focus on a continuous improvement pathway that allows them to achieve an Asset Management Plan that meets their needs. Larger local governments are more likely to have established systems and processes in place, while smaller local governments may need to build capability in this area. The complexity of the asset management approach taken by each local government will be influenced by the range of services it offers, the size of its asset portfolio and the availability of skilled staff to work on the plan.

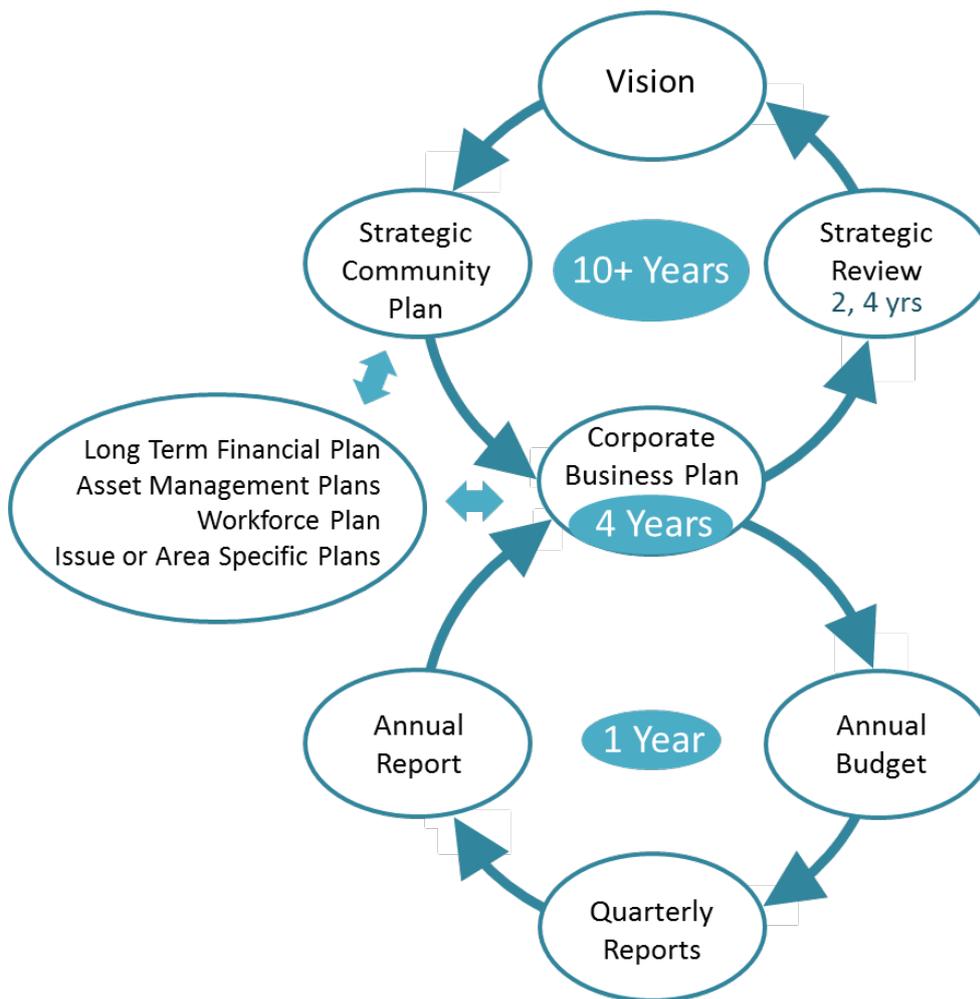
To succeed and produce community benefits, asset management requires executive support within the organisation. At CEO level and across all senior management roles there needs to be an understanding of asset management and its critical role in keeping the local government financially viable. Asset staff, finance staff and managers across the organisation will need to work in close collaboration.

The updated Asset Management Guidelines encourage 'whole of life', 'whole of organisation' and continuous improvement approaches to asset management. The Guidelines will assist local governments to embed robust asset management plans into their Integrated Planning and Reporting functions. Asset management planning should be done in tandem with development of the Long Term Financial Plan and the Workforce Plan, and incorporated appropriately within the Strategic Community Plan and Corporate Business Plan (see figure 1 below).

This update to the Asset Management Guidelines has been developed to reflect the experiences of practitioners and earlier lessons learned. It has been developed with input from the Institute of Public Works Engineering Australasia, the WA Local Government Association, the Local Government Managers Association (WA Division) and a series of consultation workshops held across the sector on the IPR Framework and Guidelines. The documents reflects a nationally consistent approach to asset management as established by the Council of Australian Governments' Local Government Planning Ministers' Council and broadly aligns with ISO 55000:2014, the new International Standard for Asset Management.

The requirement to implement Fair Value accounting represents a significant challenge for many local governments. The updated Guidelines respond to this challenge by including a new section on valuing assets.

Figure 1: Integrated Planning and Reporting Cycle



## 1.1 Relationship to Integrated Planning and Reporting

Asset management is critical to meeting local government strategic goals within an Integrated Planning and Reporting approach. Asset Management Policies, Asset Management Strategies and Asset Management Plans are informed by, and in turn inform, the community aspirations and service requirements in the Strategic Community Plan. They are also integral to developing and delivering the local government’s strategic direction and the priority projects and services outlined in the Corporate Business Plan. Asset management ensures that robust Long Term Financial Plans and Annual Budgets are developed and that local governments have the financial capacity to deliver their strategic priorities into the future.

The Department of Local Government and Communities publishes a [suite of other documents](#) to assist local governments and communities to develop competence in IPR. Other information and resources will be added as they are developed:

- [Integrated Planning and Reporting Framework and Guidelines](#)
- [Integrated Planning and Reporting Advisory Standard](#)
- [Asset Management Framework and Guidelines](#)
- [Workforce Planning Toolkit](#)
- [Long Term Financial Planning Framework and Guidelines](#)
- [Model Long Term Financial Planning](#)
- [Abridged Model Long Term Financial Planning](#)
- [Long Term Financial Planning Tools](#)
- [Community Development: A Guide for Local Government Elected Members](#)
- [Working Effectively with Local Governments: A Guide for Community Sector Organisations](#)

The Advisory Standard published by the Department of Local Government and Communities refers to Achieving, Intermediate and Advanced Standards of IPR performance. In the lead up to July 2013 when the IPR regulatory requirements came into effect, and since, local governments have been steadily working towards achieving the regulatory requirements and improving practice. Local Governments should set achievement targets based on an appropriate pathway of continuous improvement for their organisation.

## 1.2 Relationship to other frameworks

The Guidelines are informed by the Local Government Financial Sustainability Nationally Consistent Frameworks 2 & 3 published by the Local Government and Planning Ministers' Council (2009); Institute of Public Works Engineering Australasia (IPWEA) – National Asset Management Strategy (NAMS.AU) Policy documents; IPWEA International Infrastructure Management Manual (IIIMM); IPWEA Australian Infrastructure Financial Management Guidelines; Tasmanian State Government Framework for Long-Term Financial and Asset Management Planning for all Tasmanian Councils; The Queensland Asset Management Planning Program 2009 and 2010; the WA Department of Treasury and Finance Strategic Asset Management Framework; the Department of Local Government and Communities' Workforce Planning Toolkit and the Western Australian Local Government Accounting Manual (Edition 3), September 2012.

## 2. Asset Management Practices, Processes and Outcomes

To effectively and sustainably manage assets, all local governments should:

- Develop an Asset Management Policy
- Develop an Asset Management Strategy that includes:
  - Defining the major asset classes
  - Establishing processes that link Asset Management Plans to Long Term Financial Plans and Workforce Plans
  - Defining levels of service
  - Governance and management arrangements
  - Data and systems to support asset management
  - Improvement of skills and processes, and
  - Review
- Develop Asset Management Plans for all major asset classes
- Review the processes for evaluating Asset Management Plans, processes and asset sustainability
- Link Asset Management to the Annual Report

No single methodology is prescribed here and there is no intent to restrict the processes that a local government may use to achieve these asset management outcomes. The size and complexity of each local government's asset portfolio will influence its approach to asset management. Asset management practices, processes and outcomes can be enhanced through a range of asset management improvement products available to local governments.

Note that the Asset Management Policies, Strategies and Plans may be separate documents, with the first two overarching all asset classes, accompanied by a set of documents comprised of a Plan for each asset class separately. However, in a small local government with relatively few assets, it may make more sense to have a single document with the Policy, Strategy and each asset class forming chapters, possibly with more detailed schedules (attached or separate).

### 3. Asset Classes and Sub-classes

These Guidelines apply to the management of significant value assets under local government control, which are used to deliver services to the community. Asset Management Plans should be developed for all major asset classes. It is acknowledged that local governments finance assets in various ways. These Guidelines focus only on the management of assets and not how they are financed.

Local governments should identify the classes and sub-classes of assets that they manage. Table 1 shows some typical examples. Local governments should also refer to S9.2 of the Western Australian Local Government Accounting Manual (Edition 3), September 2012.

**Table 1: Examples of some typical local government asset classes**

Asset Classes	Sub-class Examples
1 Land	Reserves, botanical gardens, parks, sportsgrounds and playing fields, landfill sites, cemeteries, freehold sumps, gravel and sand pits and other land assets requiring management.
2 Buildings	Administration buildings, animal shelters, aquatic centres, community and recreation centres, libraries, public toilets, halls, heritage listed sites and other building assets requiring management.
3 Infrastructure	Road networks (sealed, gravel, formed) including car parks, pavement, seal, kerb and channel, drainage, traffic management, furniture and signs, lighting and paths, drainage networks (including open channel stormwater drains), flood mitigation networks, water supply network, sewerage networks (including waste treatment facilities), bridges, airports, wharves, piers, jetties and pontoons, parks, gardens and reserves, boardwalks, street trees, tunnels, retaining walls, groynes, sea and river walls, canals, barriers, and gantries as well as other infrastructure assets requiring management.
4 Information Technology	Hardware (including computers, monitors, servers, network hubs), software (including all operating software – excluding internally developed software, specialist software e.g. finance and GIS, customer service systems), communications (telephone systems, radio systems, fibre optics conduits and pipe), application specific technology (e.g. CCTV cameras and systems, GIS recording units).
5 Plant and Equipment	Vehicles: corporate fleet, service vehicles, rubbish collection vehicles, ranger vehicles, works vehicles. Heritage plant Equipment: fixtures and fittings, library books, furniture, equipment for street cleaning, roads and paving, parks, heritage.

## 4. Roles and Responsibilities

The community, Council and the Administration have unique roles and responsibilities in effective asset management.

### 4.1 Community helps set service needs and asset requirements

The service needs and aspirations of the community are the primary drivers for good asset management, which seeks to achieve the best possible value for ratepayers and communities. In some cases community groups and community members will partner with the local government to maintain assets.

### 4.2 Council is a steward for the asset management process

Council determines affordable, realistic and achievable priorities with input from the community and is responsible for ensuring that the local government's Asset Management Policy is developed and implemented and that appropriate resources are made available for asset management.

By making certain that Asset Management Plans are monitored and outcomes reported to the community, Council ensures that it is making progress towards meeting long term community needs.

### 4.3 The Administration implements asset management

The Administration has the critical role of leading the implementation and delivery of asset management. The Administration also facilitates Council decision making by providing accurate and reliable information. The Administration also has responsibility for the development and implementation of Asset Management and Improvement Plans for individual asset classes. Leadership provided by the CEO ensures that the importance of asset management is promoted within the organisation and to Council.

## 5. The Asset Management Components

### 5.1 Asset Management Policy

The Asset Management Policy outlines a local government's asset management objectives, targets and plans. It establishes a platform for service delivery and provides the framework that enables the Asset Management Strategy and Plans to be produced. The Asset Management Policy should support 'whole of life' and 'whole of organisation' approaches to asset management.

The Administration develops the Asset Management Policy with the Council based on Council priorities and community needs.

The community supports the development and implementation of the Asset Management Policy by advising Council of its service requirements and expectations through the Strategic Community Plan, customer satisfaction measures and the local government's ongoing community engagement.

Council understands and approves the Asset Management Policy.

The Administration develops the Asset Management Policy with the Council based on Council's priorities and community needs.

#### Checklist: Asset Management Policy

Use the following guide points to develop or review the Asset Management Policy:

- Look at the Strategic Community Plan aspirations and objectives.
- Review community feedback obtained through satisfaction measures or other community engagement practices.
- Gather information on community service level expectations and satisfaction levels (including asset-related complaints).
- Review with Council their objectives related to asset management. Update these objectives where appropriate.
- Review plans for monitoring and improvement of asset management outcomes. Update these where appropriate.
- Council adopts Asset Management Policy.

The end result is:

- an Asset Management Policy is in place
- key objectives for assets are stated
- a commitment to continuous improvement in asset management is endorsed

## 5.2 Asset Management Strategy

An Asset Management Strategy is a document that:

- outlines how the local government's asset portfolio will meet the service delivery needs of its communities into the future
- enables the local government's Asset Management Policy to be achieved
- ensures that asset management is integrated with the Strategic Community Plan and Corporate Business Plan

It prioritises and articulates the delivery of services to the community through the development of Asset Management Plans for each asset class.

The Asset Management Strategy responds to five questions put to the local government:

- What assets do we currently have?
- What is the current asset management position, including current and forecast future needs and adequacy of funding?
- Where do we want to be (in relation to the plan for the future)?
- How will we get there?
- What are our performance targets and measures (this includes continuous improvement goals and asset ratios)?

The Administration develops, updates and implements the Asset Management Strategy with agreed resources. Asset Management Plans are prepared for individual asset classes, incorporating appropriate risk management and provisions to monitor and review performance in achieving the Asset Management Strategy outcomes.

The Administration should also set a timetable and process for review of the Asset Management Strategy, in concert with the IPR cycle. The Strategy should be reviewed regularly to ensure that it remains relevant through changing times and circumstances. Reviews can also incorporate community feedback.

The Asset Management Strategy should be developed considering the following components to ensure it achieves the desired policy outcomes and effective corporate governance:

- a. Define major asset classes
- b. Define levels of service
- c. Link to the Long Term Financial Plan
- d. Link to the Workforce Plan
- e. Set governance and management arrangements

- f. Establish data and information systems
- g. Incorporate improvement of skills and processes

### 5.2.1 Define major asset classes

Assets of significant value can be grouped together into asset classes. Asset classes will often include different types of similar assets. Table 1 in Section 3 of the Guidelines provides a list of example asset classes and sub-classes. Sub-classes of assets will often be hierarchically organised within the asset class based on their importance or failure risk to the organisation. Prior to commencing the asset management process, the local government should define its major asset classes. Local governments should ensure that the definitions of its major asset classes remain up to date and relevant.

#### Checklist: Define major asset classes

Use the following guide points to define the major asset classes:

- Look at the existing asset registers.
- Gather information on existing asset classes and any asset acquisitions or creations.
- Review the definitions of major asset classes, ensuring that all assets are appropriately categorised.
- Review and Update asset hierarchy by applying risk based decision making.
- Update asset management plans where necessary at the existing asset registers.

The end result is a set of asset definitions grouped into asset classes and arranged hierarchically according to their importance or risk level.

### 5.2.2 Define levels of service

Levels of Service are the defined service qualities for a particular activity (e.g. road maintenance) or service area (e.g. street lighting) against which service performance may be measured. Service levels usually relate to quality, quantity, reliability, responsiveness, environmental considerations, acceptability and cost (IPWEA, 2006).

Levels of service are often categorised as being either 'technical' or 'community'.

**Technical levels of service** sets out the service quality or how each asset is expected to perform based on a standardised set of performance measures. For example, a footpath will provide a level of service based on factors such as cracking and trip step-heights. Technical staff determine the technical levels of service.

**Community levels of service** or customer levels of service sets out the service quality or how each asset is expected to perform based on customer outcomes or against the strategic outcomes of the local government. In the case of community levels of service, performance of an asset is defined on factors such as usability, safety and aesthetics.

To develop community levels of service, the local government assesses community need service requirements, expectations and satisfaction input as part of the local government's ongoing community engagement activities.

Local governments must determine the levels of service and the quality and cost standards for each asset class and the entire asset portfolio. This is a key process in the development of Asset Management Plans. Levels of service must be shaped by both community need (as identified through community engagement and the Strategic Community Plan and ongoing community engagement activities) and Council priorities.

Service levels are a key mechanism for managing asset management demand and costs. Therefore, it is important to regularly reassess the level of service to be provided by the asset portfolio.

It is the responsibility of the Administration to determine customer and technical levels of service and model the quality and cost standards for each asset class and the entire asset portfolio based on these levels of service. The Administration presents this information to Council for endorsement of the levels of service to be delivered to the community. Reviews of the service levels are aligned with Strategic Reviews.

#### **Checklist: Define levels of service**

Use the following guide points to define levels of service:

- Gather Information that shows most recent community needs, aspirations and visioning and identify asset-related needs from Strategic Community Plan reviews.
- Gather information on existing levels of service for each asset class.
- Look at Council's service level expectations.
- Review community feedback on service level expectations.
- Review current service levels and ensure service delivery levels are within asset capacity.
- Look at local area planning information, planning schemes and strategies.
- Incorporate relevant information from State and Federal legislation, changes in technology; known service deficiencies; and other Council policies or strategies.
- Review changes to standards that might affect technical service levels.
- Communicate with Council on: Council strategic vision; organisational issues impacting on service delivery; and Council service delivery requirements.
- Establish and document levels of service to be provided by each asset class.

The end result is that:

- Service delivery needs are known.
- Service levels are defined.
- Quality and cost standards for service delivery are understood.

- A service delivery review process is in place.

### 5.2.3 Link to the Long Term Financial Plan

The Asset Management Strategy should link the “whole-of-life” costing for each asset class with the local government’s Corporate Business Plan, Annual Budget and Long Term Financial Plan.

Under the **Integrated Planning and Reporting Framework and Guidelines and Western Australian Local Government Accounting Manual (Edition 3), September 2012** – there is a clear expectation that local governments will develop 10-year financial plans underpinned by robust projections of revenue, expenditure and cash flow. These estimates, predictions and projections derive from the Asset Management Strategy and Asset Management Plan where asset maintenance, replacement or upgrade, and renewal and disposal considerations are addressed.

The Asset Management Strategy should link the “whole-of-life” costing for each asset class with the local government’s Corporate Business Plan, Annual Budget and Long Term Financial Plan. The financial and accounting policies expressed within the Long Term Financial Plan should be applied consistently across asset classes.

#### Checklist: Link to the Long Term Financial Plan

Use the following guide points to link asset management planning to the Long Term Financial Plan:

- Update Long Term Financial Plan in response to updates made to asset management plans.
  - Ensure that updates to the Corporate Business Plan, Annual Budget and Long Term Financial Plan are triggered when changes occur to depreciation; operational and maintenance expenditure, planned capital works; renewals, upgrades or expansions; and planned disposals.
- Explore Financial Management Mechanisms
  - Explore options and opportunities for managing the financial demands of the local government’s assets.
  - Consult the Department of Local Government and Communities publication: “Rate Setting, Asset Management and Financial Sustainability—a guide for local governments” (June 2013) for advice in managing the financial impacts of asset management. Available for download here:  
[https://www.dlqc.wa.gov.au/Publications/Documents/IPR\\_RateSetting\\_AssetManagement\\_FinancialSustainabilityGuide.pdf](https://www.dlqc.wa.gov.au/Publications/Documents/IPR_RateSetting_AssetManagement_FinancialSustainabilityGuide.pdf)
- Develop a Funding Plan

- Refine the funding plan for meeting financial objectives related to the asset portfolio based on the modelling and sensitivity analyses in the Long Term Financial Plan.
- Consider the use of reserves, debt or changes to service levels to address any identified funding gaps.

#### 5.2.4 Link to the Workforce Plan

Workforce planning links with all other elements of the Integrated Planning and Reporting Framework, including Asset Management. Workforce planning and arrangements may have a number of implications relating to asset management. These may include requirements or changes in regard to housing, equipment, vehicles, office location, office space and fit out, information and communications technology (hard and soft) and plant and tools. This process may involve consideration of changes in use of certain assets. Associated costs, including wider asset management considerations such as asset condition, depreciation and maintenance, also need to be taken into account.

The asset-related requirements will be incorporated in the Workforce Plan and also need to be included in the Asset Management Plan and Long Term Financial Plan. Ultimately, they will be brought across into the Corporate Business Plan.

#### Checklist: Link to the Workforce Plan

Use the following guide points to link asset management planning to the Workforce Plan:

- Review and update Workforce Plan
  - Identify asset requirements, review existing assets and consider additional requirements and / or changes in asset arrangements which may support proposals emerging from the workforce planning review.
- Explore options and opportunities
  - Undertake cost modelling and / or scenario planning to see how asset requirements might be achieved.
- Develop strategies for workforce-related assets and integrate with the Workforce Plan.
- Include workforce asset requirements in the Asset Management Plan, the Long Term Financial Plan and the Corporate Business Plan.

#### 5.2.5 Set governance and management arrangements

Good governance and management arrangements ensure that asset management is adequately linked to service delivery. Governance and management arrangements within the Asset Management Strategy should:

- Identify key roles and positions for a cross-functional asset management group.

- Identify the asset management roles and responsibilities of the CEO, senior managers and asset managers, Mayor or President and Elected Members.
- Identify leadership needs and actions to provide leadership support.
- Identify and address staff resourcing, funding and training needs.
- Identify and develop organisational management approaches to embedding asset management.
- Identify and implement high level audit or oversight mechanisms for Asset Management Plan development and service delivery.
- Identify and implement mechanisms for reporting Asset Management Plan progress against elements of the plan for the future.

These arrangements should be reviewed annually to determine ongoing and future governance and management requirements and their financial impacts.

The Administration develops and implements the governance and management arrangements. These arrangements and the financial impacts are reviewed annually.

On an annual basis, Council should review the ongoing and future governance and management requirements for achieving its asset management outcomes.

### **Checklist: Set governance and management arrangements**

Use the following guide points to set governance and management arrangements in relation to assets:

- Understand who are the key officers involved, especially those with asset management knowledge.
- Review current governance and audit processes.
- Review currently available staffing and resourcing.
- Review and update key positions
  - Identify key workforce skills and knowledge required to deliver sustainable asset management.
  - Identify positions to participate in this process. These may include: Chief Executive Officer; Mayor or President; Engineers; Chief Financial Officer.
- Update membership of the cross functional team
  - Establish a team including executive management, service managers, information technology, finance, risk and audit managers.
  - Identify and update resource requirements and responsibilities for the development and delivery of the asset management program.
  - Identify staff resources, funding and training needs for the implementation of the asset management program.

- ☑ Maintain the corporate approach
  - Inform Council of the local government's asset management program and plans, Council responsibilities and required inputs; and relevant resource implications.

The end result is that:

- Asset management roles and responsibilities are clear and understood.
- Asset management is a resourced function.
- Audits are planned for.
- Reports are produced for the community and the Annual Report.
- Ongoing community engagement is built in.

### **5.2.6 Establish data and information systems**

Systems should be put in place for the collection and analysis of both financial and operational asset management data. The data can then be used to establish maintenance and capital works programs; monitor asset condition and performance; identify infrastructure gaps; and meet minimum reporting requirements prescribed in the legislation.

Adequate links should be made between asset management, workforce planning and financial data systems, particularly in the recording and management of expenditure on maintenance, renewal and upgrade.

An asset's depreciation expense will not necessarily link to accounting data. Asset values held for accounting purposes are based on the assets 'fair value' and may differ from asset values held for asset management or insurance purposes. A local government may therefore have two (or more) values recorded for the same asset, for different purposes.

The asset manager may take the fair value and apply the accounting policy for depreciation broadly for a class of asset. Alternatively the depreciation could be based on a combination of a condition assessment and remaining useful life. The asset manager may choose to depreciate based on certain factors such as a coastal location that might shorten the life of an asset.

Each local government should establish an agreed corporate approach to the collection of asset data and the linking of the financial asset register and asset management database.

These activities describe the processes of putting data and information systems in place to collect and analyse asset management data to determine maintenance and renewal requirements, identify infrastructure gaps, and ensure minimum reporting requirements

prescribed under legislation are achieved. However, the most important reason for data collection is to measure asset management performance over time.

The Administration should identify and implement the data management systems and associated processes to link asset management systems and financial data systems appropriate to local government needs.

### **Checklist: Establish data and information systems**

Use the following guide points to establish data and information systems in relation to assets:

- Identify the data required to implement and improve asset management processes for each asset class.
- Consider the cost of collecting and maintaining such data against the benefits it will provide.
- Establish an implementation plan for data collection and collation.
- Identify a data management system which is appropriate for the local government, its size and asset portfolio.
- Utilise the system ensuring linkages are made between the asset management data system and that used for long term financial planning.

### **5.2.7 Incorporate improvement of skills and processes**

Local governments should adopt a continuous improvement approach that establishes and nurtures a “whole-of-organisation” culture focused on best practice in asset management.

In partnership with appropriate peak bodies and agencies, ongoing training in key asset management topics such as condition assessments, valuation of assets and accounting treatment should be provided to key personnel. Elected Members should also be provided with training to help them understand the importance of asset management.

Council should endorse the “whole-of-organisation” asset management approach as part of the Asset Management Policy. It should also actively engage with training programs to support a greater awareness and understanding of asset management.

The Administration has responsibility for identifying and implementing a continuous improvement program and training appropriate to the local government’s needs. Asset management performance should be regularly evaluated and tracked through tools such as the National Assessment Framework for Asset Management. Information should be provided to Council to assist their greater awareness and understanding of asset management.

Asset management practices should be evaluated annually and progress reported to Council and the community. The continuous improvement program should be regularly

revisited and renewed as required (with Council input where necessary) to determine ongoing and future requirements and the financial impacts of these.

### **Checklist: Incorporate Improvement of Skills and Processes**

Use the following guide points to incorporate improvement of skills and processes in relation to assets:

- Review Council strategic priorities.
- Identify Councillor and staff issues (e.g. elections, staff turnover).
- Look at the training budget and resource implications.
- Review the organisational approach to sustainable service delivery.
- Look at legislative requirements.
- Review external 'good practice' models.

The end result is an asset management training program and schedule; and an understanding of 'best practice' asset management processes and culture.

## **5.3 Asset management plans**

Asset management plans are documents developed for each asset class and define current levels of service and the processes used to manage that asset class. They should be developed for all major asset classes including—but not limited to: roads, buildings, drainage, paths and parks infrastructure.

Asset Management Plans should include:

- Reference to an asset register (which electronically records all assets and their location, acquisition, disposal, transfer and other relevant transactions based on best current information and random condition and performance sampling).
- Defined levels of service for each asset category or particular actions required to provide a defined level of service in the most cost-effective manner.
- Demand forecasting.
- Risk management strategies.
- Financial information such as asset values, agreed depreciation rates, agreed depreciated values, capital expenditure projections for new assets as a result of growth, or to renew, upgrade and extend assets.
- Strategies to manage any funding gaps.
- Consideration of alternative service delivery solutions (leasing, public-private partnerships, shared services arrangements).
- Information on 'whole of life' costing including changes in service potential for assets.

- A schedule for asset performance review and plan evaluation.
- An asset management improvement program.
- Clear linkages to other strategic documents such as the Corporate Business Plan, Long Term Financial Plan, Workforce Plan and Annual Budget.

Council ensures appropriate resources for asset management activities are made available.

The Administration develops and implements an Asset Management Plan for each asset class. Asset Management Plans are implemented with agreed resources to deliver services to the agreed levels and cost. In addition, the Administration has responsibility for monitoring and reviewing performance in delivery of Asset Management Plan outcomes and must ensure that appropriate risk management is undertaken.

Asset Management Plans should be regularly reviewed to ensure good asset management performance. Possible asset management initiatives could include rationalising assets, improving the efficiency of assets, or increasing their utilisation. It may also be possible to consider the use of debt, undertake cost-benefit analysis of services provided, and reassess service levels and standards. Asset requirements arising from workforce planning should also be included.

Capital expenditure on new assets and upgrades tends to be highly discretionary and would normally be a decision of the Council. Bear in mind that there is a relationship between capital expenditure and operational expenditure. Deployment of a new asset will create a new operational and maintenance expense to run the asset and keep it in service. Conversely, the disposal of an asset should reduce operational and maintenance cost.

The inputs for the asset management planning process are listed below:

### **Inputs: Asset management planning**

- Current asset data
- Community satisfaction and service delivery data
- State and Federal legislation
- Demand forecasts
- Risk management plan
- Renewal priorities and standards
- Asset useful life estimates
- New asset priorities
- Assets identified for disposal

- Asset management systems
- Asset replacement schedules, values and demand forecasts
- Capital renewal shortfall and surplus
- Asset requirements arising from workforce planning

### Checklist: Developing the asset management plans

Use the following guide points to establish the asset management plans:

- Set the Context
  - Confirm strategic objectives in the Asset Management Policy and Strategy.
  - Define responsibilities and ownership (see 5.2.e “Set Governance and Management Arrangements” for further information).
  - Establish organisational commitment.
- Review Asset Register Data
  - Review asset register for accuracy and establish asset hierarchies as appropriate.
  - Establish dates of acquisition and condition where possible.
  - Review the remaining useful life of assets.
  - Update asset register.
- Develop Asset Management Plans
  - Source information for plans (asset summary data).
  - State service delivery levels (see Section 5.2.b “Define Levels of Service” for further information).
  - Inform Plans with relevant information from: community engagement activities; State and Federal legislation; changes in technology; known service deficiencies; other Council policies or strategies.
  - Establish renewal standards and priorities.
  - Establish communications processes.
  - Develop an asset risk management plan by:
    - Identifying and documenting local government risk context.
    - Establishing risk evaluation criteria.
    - Identifying and analysing risks.
    - Evaluating risks.
    - Developing and documenting risk treatment plans where necessary.
- Predict Demand
  - Identify long term (20+ years) population growth, distribution, density and demographic projections.

- Assess the impact of projected demand on strategic and operational plans.
- Collate new strategic and operational needs.
- ☑ Plan for Renewal
  - Review and update asset life estimates.
  - Update Corporate Business Plan and Annual Budget with asset replacement values.
  - Calculate and document asset renewal costs.
  - Review and update projected renewal year.
- ☑ Update Financial Forecasts
  - Calculate (using Fair Value) and document estimated expenditure for operation; maintenance; renewal; capital works; upgrade or expansion; and planned disposals– for a minimum of 10 years; with 20 years to whole of life preferred.
  - Review capital renewal program, upgrade and expansion programs and expenditure projections.
- ☑ Manage the Funding Gap
  - Use asset management ratios to identify asset sustainability levels. (see Section 6 “Evaluate Asset Management Plans, processes and asset sustainability” for further information).
  - Identify shortfall in asset renewal funding.
  - Identify surplus or low-use assets for disposal where appropriate.
  - Consider alternative service delivery solutions (e.g. leasing, public-private partnerships, and shared services arrangements).
- ☑ Plan for Improvement
  - Undertake an asset management gap analysis.
  - Schedule asset performance reviews and Asset Management Plan evaluations.
  - Identify and prioritise areas for improvement.
  - Develop and document an improvement plan, including: tasks, resources, responsibilities and timeframes.
- ☑ Complete the Asset Management Plans
  - Incorporate relevant information from all steps into an Asset Management Plan for the asset class.
  - Establish clear links to other strategic documents including the Corporate Business Plan, Annual Budget, Long Term Financial Plan and Workforce Plan.

The end result is asset management plans in place for each asset class that contain:

- Links to an asset register.
- Asset category levels of service.
- Infrastructure risk management plan.
- Alternate service delivery solutions.
- Financial information (such as asset values, depreciation rates, depreciated value, capital expenditure projections for new assets as a result of growth, or to renew, upgrade and extend assets).
- Identified expenditure projections:
  - Operations
  - Depreciation
  - Maintenance
  - Capital renewal
  - Capital upgrade
  - An asset improvement program
- Clear linkages to other strategic documents such as the Corporate Business Plan, Annual Budget, Long Term Financial Plan and Workforce Plan.

## 6. Evaluate Asset Management Plans, Processes and Asset Sustainability

Asset management programs should include evaluation mechanisms to measure their effectiveness against their targets and outcomes annually. The mechanisms chosen should meet accounting standards and be independently audited. Organisational requirements such as those arising from workforce planning need to be included in the evaluation process.

Certain ratios have been identified as Key Performance Indicators (KPIs) to enable local governments to more readily measure and report their asset management sustainability overall. These ratios are based on Institute of Public Works Engineering Australasia (IPWEA) ratios as outlined in the Australian Infrastructure Financial Management Guidelines (IPWEA, 2009). Regulation 50 of the **Local Government (Financial Management) Regulations 1996** requires local governments to measure and report to the Department the asset consumption ratio, asset renewal funding ratio and asset sustainability ratio.

The KPIs aim to help local governments to understand their resource capacity and provide a valuable input to Council's strategic decision making. In detail, the ratios are:

## 6.1 Asset consumption ratio

(The average proportion of “as new” condition remaining for assets.)

This ratio shows the written down current value of the local government’s depreciable assets relative to their “as new” value. It highlights the aged condition of a local government’s stock of physical assets and the potential magnitude of capital outlays required in future to preserve their service potential.

What does it mean?

This ratio highlights the aged condition of physical assets. If the assets are being responsibly maintained and renewed or replaced in accordance with a well-prepared Asset Management Plan, then its Asset Consumption Ratio may be relatively low and/or declining.

If a local government has been operating sustainably over the longer term and has not invested excessively in additions (enhancements to its existing depreciable assets) then it is likely that its financial assets will have grown in value to offset the decline in value of its physical assets. In such circumstances, the decline in the value of a local government’s physical assets will be offset by a reduction in its net financial liabilities (by either an increase in its financial assets or preferably, wherever possible, a reduction in its debt) as a result of operating income generated being sufficient to cover its depreciation expense.

The Statement of Financial Position overall will be unaffected and the local government will be in a strong financial position and able to fund the future renewal or replacement of its physical assets when it is most favourable to do so.

**Table 1 Asset consumption ratio**

Data and Calculation	Information	Measurement and Target															
<p>Depreciated replacement cost (DRC) of assets (written down value) divided by current replacements costs (CRC) of depreciable assets. Expressed as a percentage or factors of 1. Eg</p> <table border="1" data-bbox="212 598 840 949"> <thead> <tr> <th>Asset Class</th> <th>CRC</th> <th>DRC</th> </tr> </thead> <tbody> <tr> <td>Buildings</td> <td>\$50.1M</td> <td>\$34.2M</td> </tr> <tr> <td>Infrastructure</td> <td>\$361.0M</td> <td>\$254.4M</td> </tr> <tr> <td>P&amp;E&amp; F&amp;E</td> <td>\$10.2M</td> <td>\$7.3M</td> </tr> <tr> <td>Total</td> <td>\$421.3M</td> <td>\$295.9M</td> </tr> </tbody> </table> <p>Asset Consumption Ratio =70% [295.9 and 421.3 = 70%]</p>	Asset Class	CRC	DRC	Buildings	\$50.1M	\$34.2M	Infrastructure	\$361.0M	\$254.4M	P&E& F&E	\$10.2M	\$7.3M	Total	\$421.3M	\$295.9M	<p>The average proportion of “as new” value remaining in the assets. This ratio shows the written down current value of a local government’s depreciable assets relative to their “as new” value in up to date prices. The ratio highlights the aged condition of the local government’s stock of physical assets.</p>	<p>Between 50% and 75%</p> <p><b>Note</b> A ratio less than 50% indicates a deterioration of the local government’s asset base that may be significant. Urgent investment may be required to ensure service levels are maintained.</p> <p>A ratio of 60% - 75% indicates an adequate usable level of service across individual asset categories.</p> <p>A ratio greater than 75% indicates that the local government may be over investing in its asset base.</p>
Asset Class	CRC	DRC															
Buildings	\$50.1M	\$34.2M															
Infrastructure	\$361.0M	\$254.4M															
P&E& F&E	\$10.2M	\$7.3M															
Total	\$421.3M	\$295.9M															

## 6.2 Asset sustainability ratio

(Are assets being replaced at the rate they are wearing out?)

This ratio indicates whether a local government is renewing or replacing existing non-financial assets at the same rate that its overall stock of assets is wearing out. It is calculated by measuring capital expenditure on renewal and replacement of assets relative to the rate of depreciation of assets for the same period. A local government needs to understand and be measuring its renewal and replacement expenditure to be able to determine this ratio.

### **What does it mean?**

If capital expenditure on renewing or replacing assets is at least equal to depreciation on average over time, then the local government is ensuring the value of its existing stock of physical assets is maintained. If capital expenditure on existing assets is less than depreciation then, unless a local government's overall asset stock is relatively new, it is likely that it is underspending on renewal or replacement. Spending on maintenance to keep assets in operation where they have passed their useful life expectancy could exceed the costs of renewal and replacement. This situation could progressively undermine a local government's financial sustainability as it is confronted with failed assets and significant renewal and replacement costs that cannot be accommodated without sudden large rate increases.

Local governments should be replacing or renewing assets at the appropriate times. Achievement of the asset sustainability ratio target means that a local government is reasonably preserving the stock of existing assets because renewal or replacement activity approximately matches the consumption of its asset stock for the period

**Table 2 Asset sustainability ratio**

Data and Calculation	Information	Measurement and Target
<p>Capital expenditure on replacement and renewal of assets divided by the depreciation expense. Expressed as a percentage or factor of 1.                      Eg Capital renewal expenditure = \$7.9m                      Depreciation expense = \$8.8m                      Asset Sustainability Ratio = 90%</p>	<p>This is the measure of the extent to which assets managed by the local government are being replaced as they reach the end of their useful lives.</p> <p>Depreciation expense measures the extent to which the assets have been consumed during that period.</p> <p>Capital expenditure on renewals (replacing assets that the local government already has) is an indicator of the extent to which the assets are being replaced.</p>	<p>Between 90% -110%</p> <p><b>Note</b>                      A ratio greater than 110% indicates that the local government may be over investing in renewal and replacement of its asset base.                      A ratio of less than 90% indicates that the local government may be under investing in renewal and replacement of its asset base.</p>

### 6.3 Asset renewal funding ratio

(Is there sufficient future funding for renewal and replacement of assets?)

#### **What does it mean?**

This indicator is a measure of the ability of the local government to fund its projected asset renewals and replacements in the future. The local government's Long Term Financial Plan makes annual provisions to renew assets where their condition has degraded beyond an objective threshold. This requirement will vary from year by year, potentially creating different short term and long term renewal funding needs. A local government must have developed a Long Term Financial Plan supported by Asset Management Plans to determine this ratio.

**Table 3 Asset renewal funding ratio**

Data and Calculation	Information	Measurement and Target
<p>The net present value of planned capital expenditure on renewals over ten years divided by the net present value of the required capital expenditures on renewals over the same period. Expressed as a percentage. Eg NPV of Long Term Financial Plan projected outlays = \$59.6M NPV of Asset Management Plan projected expenditures = \$86.9M Future Renewal Funding Ratio = 69% [59.6 and 86.9]</p>	<p>Indicates whether the local government has the financial capacity to fund asset renewal as required and therefore continue to provide existing levels of services in future without additional operating income or reductions in operating expenses or an increase in net financial liabilities above that currently projected.</p>	<p>Between 95% and 105%</p> <p><b>Note</b> A ratio of between 95% and 105% indicates that the local government's Long Term Financial Plan makes adequate provision to maintain existing levels of service and renew or replace assets.</p> <p>The 95% – 105% measurement is a suitable target if the Asset Sustainability Ratio falls within the 90% - 110% target and the Asset Consumption Ratio falls within the target range of 50% - 75%.</p> <p>A ratio of less than 75% indicates that the local government may not be making adequate provision for the future renewal or replacement of its asset base.</p>

## 7. Linking Asset Management to the Annual Report

The Annual Report is the prescribed reporting requirement that ensures that the short and long term service delivery levels being provided by a local government's asset portfolio are adequately reported back to the community.

Council is responsible for approving the Annual Report.

The Administration monitors the local government's performance, compiles the Annual Report and communicates its contents to the community, preferably through effective and user friendly means.

The Department recommends that all local governments should report annual achievements against their IPR objectives in the Annual Report, in accordance with the Intermediate and Advanced Standards (see Advisory Standard).

Communicating the performance of local government assets is a key part of engaging with the community and obtaining feedback on satisfaction. This engagement can support future reviews of asset management plans and agreements with the community on levels of service.

Further information on the development of Annual Reports can be found in the **Integrated Planning and Reporting Framework and Guidelines**.

## 8. Valuing Assets

The considerations set out in this Guideline are intended to assist local governments to sustainably manage their assets and asset systems to achieve the aims of their Strategic Community Plans and Corporate Business Plans. The asset accounting records used by a local government identify and create the accounting entries associated with owning or controlling an asset.

The use of fair value measurement of assets in financial statements and Asset Management Plans enables the community to assess the worth of assets or infrastructure they are being asked to fund and judge if the local government is increasing the worth of the community. The use of fair value in Asset Management Plans, financial plans and financial reporting is important to the financial sustainability of local governments, the IPR process and to conform to the national Local Government Sustainability Framework.

The Department of Local Government and Communities has developed a policy paper outlining the application of fair value accounting in the local government context. This policy paper assists local governments to apply fair value accounting to not only meet legislative requirements and accounting standards, but to support measures that address the long term financial sustainability of a local government.

The policy paper: Application of Fair Value to WA Local Government Financial Reporting – December 2011 can be accessed here:

<https://www.dlgc.wa.gov.au/Publications/Pages/Policy-Paper-Application-of-Fair-Value-to-WA-Local-Government-Financial-Reporting.aspx>

## 9. Glossary

### **Annual Budget**

A statutory requirement outlining the financial estimates for that year's delivery of the Corporate Business Plan.

### **Administration**

The group of individuals employed by a local government, headed by a Chief Executive Officer (CEO), responsible for administering the functions of the local government.

### **Asset**

A physical component of a facility which has value, enables a service to be provided and has an economic life of greater than 12 months.

### **Asset Class**

Groupings of assets of similar nature and use in a local government's operations (AASB 166.37).

### **Asset Consumption**

The average proportion of "as new condition" left in an asset.

### **Asset Management**

The combination of management, financial, economic, engineering and other practices applied to physical assets with the objective of providing the required level of service in the most cost-effective manner.

## **Asset Management Information Systems**

A combination of process, data and software applied to provide essential outputs for effective asset management.

## **Asset Management Plan**

A “whole of life” plan for the appropriate acquisition, maintenance, renewal, replacement and disposal of assets that balances aspirations with affordability.

## **Asset Management Policy**

One or more documents outlining a local government’s asset management objectives, levels of service and integration with Council corporate business and governance arrangements, data systems and long term financial plans.

## **Asset Management Strategy**

One or more documents that outlines how the local government’s asset portfolio will meet the service delivery needs of its communities into the future, enabling the local government’s asset management policies to be achieved and ensuring that asset management is established as part of the local government’s Integrated Plan.

## **Asset Management System**

ISO 55000:2014 is the International Standard for Asset Management Systems. This standard specifies requirements for an asset management system within the context of the organization. It can be applied to all types of assets and by all types and sizes of organizations (source: ISO, 2014).

## **Asset Register**

A record of asset information considered worthy of separate identification including inventory, historical, financial, condition, construction, technical and financial information about each.

## **Asset Renewal Costs (Capital Renewal Expenditure)**

Expenditure on an existing asset which returns the service potential or the life of the asset to that which it had originally.

## **Asset renewal funding gap**

The difference between funds *required* annually for the renewal of an asset class over the useful life of that asset class, and the amount of funds *currently being spent* on renewing the asset class annually.

## **Capital Expenditure**

Expenditure used to create new assets or to increase the capacity of existing assets beyond their original design capacity or service potential.

## **Capital Upgrade Cost**

Expenditure which enhances an existing asset to provide a higher level of service or expenditure that will increase the life of the asset beyond that which it had originally.

## **Community**

For the purpose of these guidelines, community refers at least to a group of people living in the same locality<sup>1</sup> and under the same local government, and businesses and community groups in the locality. The concept of community can be and often is extended to include those from other places who visit, work or recreate within the locality. Those who have left and reside elsewhere (“diaspora”) may also be considered part of the community.

## **Corporate Business Plan**

Four-year delivery program, aligned to the Strategic Community Plan, and accompanied by four-year financial projections.

## **Council**

The group of individuals elected to the office of Councillor for the local government by members of the community from within defined local government area districts or wards.

## **Current Replacement Cost**

The cost of replacing the service potential of an existing asset, by reference to some measure of capacity, with an appropriate equivalent asset.

## **Depreciation**

The wearing out, consumption or other loss of value of an asset whether arising from use, passing of time or obsolescence through technological and market changes.

## **Depreciable Amount**

The cost of an asset, or other amount substituted for cost, less its residual value.

## **Depreciated Replacement Cost**

The replacement cost of an existing asset less an allowance for wear and consumption, having regard for the remaining economic life of the existing asset.

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<sup>1</sup> Note that the community also includes property owners who may live outside the area at any given time.

## **Disposal**

Activities necessary to dispose of decommissioned assets and the costs of these.

## **Expenditure**

The spending of money on goods and services.

## **Fair Value**

The price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

## **Gap Analysis**

A method of assessing the gap between a business's current asset management practices and the future desirable asset management practices.

## **Integrated Planning and Reporting**

Integrated Planning and Reporting (IPR) is a process designed to:

- Articulate the community's vision, outcomes and priorities
- Allocate resources to achieve the vision, striking a considered balance between aspirations and affordability
- Monitor and report progress

## **Level of Service**

The defined service quality for a particular activity (i.e. road maintenance) or service area (i.e. street lighting) against which service performance can be measured. Service levels usually relate to of quality, quantity, reliability, responsiveness, environmental considerations, acceptability and cost.

## **Lifecycle**

The cycle of activities that an asset (or facility) goes through while it retains an identity as a particular asset.

## **Local Government**

A general term for a body corporate constituted under the *Local Government Act 1995* (encompassing cities, towns and shires) which is governed by a Council, administered by employed staff, and which has responsibility for certain governing functions within territorial areas smaller than the State.

## **Long Term Financial Plan**

A 10-year rolling financial plan in synch with and informing the local government's Corporate Business Plan that activates Strategic Community Plan priorities.

**Maintenance**

All actions necessary for retaining an asset as near as practicable to its original condition, but excluding rehabilitation or renewal.

**Objective**

Statements that describe what a local government wants to achieve.

**Outcome**

What will be achieved as a result of doing something.

**Performance Monitoring**

Continuous or periodic quantitative assessments of the actual performance compared with specific objectives, targets and standards.

**Renewal**

Works to upgrade, refurbish or replace existing facilities with facilities of equivalent capacity or performance capability.

**Repair**

Action to restore an item to its previous condition after failure or damage.

**Replacement**

The complete replacement of an asset that has reached the end of its life, so as to provide a similar or agreed alternative level of service.

**Replacement Cost**

The cost of replacing an existing asset with a substantially identical new asset.

**Reporting**

Relaying information about how a local government has performed against what it said it would deliver.

**Resourcing**

The level of resources that a local government can apply in order to meet objectives – including assets, time, money and people.

## **Residual Value**

The estimated amount that an entity would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

## **Risk Management**

The application of a formal process to determine the range of possible values relating to key factors associated with a risk in order to determine the resultant ranges of outcomes and their probable occurrence.

## **Strategic Community Plan**

The Strategic Community Plan is the Council's principal 10-year strategy and planning document. It is the guiding document for the remainder of the IPR suite. Community engagement to determine their vision and priorities is central to the Plan.

## **Strategy**

Describes how a local government will achieve its objectives.

## **Useful Life**

May be expressed as either:

- (a) The period over which a depreciable asset is expected to be available for use; or
- (b) The number of production or similar units (i.e. intervals, cycles) expected to be obtained from the asset.

## **Whole of life costs (aka lifecycle costs)**

In Asset Management, the sum of all the costs associated with an asset over its estimated useful life, including acquisition, installation, operation, maintenance, renewal and disposal costs.

## **Workforce planning**

Workforce Planning is a continuous process of shaping the workforce to ensure that it is capable of delivering the organisation's objectives now and in the future.

## 10. Useful Information Sources

Local governments wishing to further develop their asset management processes and practices can refer to a number of asset management improvement programs and information sources, including:

- Western Australian Local Government Accounting Manual (Edition 3), September 2012.
- The IPWEA International Infrastructure Management Manual (IIMM)
- The IPWEA National Asset Management Committee (NAMS.AU)
- The IPWEA NAMS.PLUS asset management program
- The IPWEA NAMS for Small Rural or Remote Communities asset management program (AM4SRRC)
- The ROMAN II project (for road assets)
- The Australian Centre for Excellence in Local Government (ACELG)
- The Australian Local Governments' Association (ALGA)
- Workforce Planning: The Essentials. A toolkit for Western Australian local governments (DLGC)

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