Report writing guidance

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Taituarā
Local Government Professionals Aotearoa

leadinglearning**linking**

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Forward

This guidance was prepared to assist those involved in the report writing process. It is particularly intended for report writers but also for those who review reports, peer reviewers, managers, and governance professionals.

Each council has its own report writing template but regardless of the form there are common functions and principles which apply universally, and this guidance sets out principles and good practice guidance which will assist report writers and decision-makers.

We thank the Democracy and Participation Reference Group for its work in developing this guide for the sector.

Objective of this advice

1. All local authorities produce reports to assist the decision-makers in making their decisions. The decision-makers might be the Mayor, Councillors, local board members, community board members, appointed members, statutory boards, advisory groups or working party members.

2. Enabling decision-makers to make robust, legally compliant decisions is critical and the focus should be on providing information in a way that is easily accessible and understandable, and maximising the opportunity for decision-makers to consider the advice.

3. Decision-makers should also be aware of secondary audiences, such as other council staff, public and the media.

4. The objective of this advice is to provide report writers with guidance on what matters they need to consider, how to structure reports, and tips for making documents accessible to a wide range of readers.

> **Key messages**
>
> - Every Council produces reports for their elected and appointed members.
> - The decision-makers are our primary focus.
> - Providing the required advice at the right time.
> - Do not make it harder than it needs to be.
> - Report content needs to be useful.

Contents

Introduction

5. All of Council's decisions are made within a statutory environment. One of the principle aims of the Local Government Act 2002 is to ensure that the governance structures of local authorities are open, transparent and responsible, and elected members are accountable for their decision-making. Well prepared reports support open and transparent decision-making and can assist with outlining the rational for the decisions made.

6. Local authorities make decisions across a wide range of legislative areas including:
    •   Local Government Act 2002
    •   Reserves Act 1977
    •   Local Government Official Information and Meetings Act 1987.

7. The content of reports to Council and committees need to contain a full assessment of an issue, complete with an assessment of the options set out in the Local Government Act 2002. The assessment also needs to address requirements of any other relevant legislation. The assessment provides reason(s) why the Council made the decision it did. Council will rely on this information in Court should any dispute arise.

8. Every Council has developed their own fit-for-purpose report template. There is also variation in the way in which Council's record the decisions made. Some Councils expressly record the reasons for decisions in the resolutions. Others consider the assessments in reports to explicitly set out the reasons for decision.

9. This guidance primarily focuses on the decision-making requirements of the Local Government Act 2002 (particularly sections 76AA-81) to assist report writers, and the governance professionals supporting report writers ensure they are producing robust reports to assist decision-makers. Other sections of the LGA are relevant (e.g. s14 (Principles relating to local authorities) and s39 (Governance Principles)

10. These sections relate to:
    •   Decision-making
    •   Requirements in relation to decisions
    •   Community views in relation to decisions
    •   Compliance with procedures in relation to decisions
    •   Identification of inconsistent decisions
    •   Contributions to decision-making processes by Māori

11.   This first part of this guidance sets out the statutory matters Councils must consider when making decisions.

12.   The remaining parts of this guidance covers tips and tricks for report writers, and the roles and responsibilities of Council officers in the decision-making process.

Legislation

13.   The general statutory provisions relating to decision-making are contained throughout Local Government Act 2002:

Local Government Act 2002
Section 76AA   Significance and Engagement policy
Section 76   Decision-making
Section 77   Requirements in relation to decisions
Section 78   Community views in relation to decisions
Section 79   Compliance with procedures in relation to decisions
Section 80   Identification of inconsistent decisions
Section 81   Contributions to decision-making processes by Māori

Section 1 - Requirements and recommended practices

> **14.** Robust decision-making is about the process and recording the process. It is not about the outcome.

15. Judicial review of decisions will always be about the process and not the content of the decision.

16. Make sure you know the reporting timeframes to get your report onto the agenda. Review processes mean there can be a lag time between the agenda closing date and the date the report hits an agenda.

Significance and Engagement Policy

17. Section 76AA LGA requires all local authorities to adopt a Significance and Engagement Policy. The purpose of the policy is to:

    a) Enable every council and its communities to identify the degree of significance attached to the issues, assets, decisions, and activities; and

    b) Provide clarity about how and when communities can expect to be engaged in decisions about different issues, assets or other matters; and

    c) Inform the council from the beginning of the decision-making process about:
    - the extent of any public engagement that is expected before a particular decision is made; and
    - the form or type of engagement required.

18. A Significance and Engagement Policy sets out Council's approach to determining the significance of proposals and decisions in relation to issues, assets or other matters and any thresholds, criteria or procedures to determine the aspect of significance.

19. The policy must list the assets considered to be "strategic assets," which must include any land or building owned by the local authority and required to maintain its capacity (if any) to provide affordable housing as part of its social policy, and the ownership of any equity shares in a port company or airport company. Where any changes in ownership or delivery of those assets arises,

Council will need to follow the special consultative procedure if the Long-Term Plan does not provide for the alteration.

20. The level of significance determines the level of detail contained in the remainder of the report. The LGA enables the Council to determine how it complies with the decision-making requirements in sections 77 and 78 – however the compliance should be in proportion to the significance of the matter.

21. Councils often adopt the information contained in reports and the report content becomes evidence of compliance with the decision-making requirements of the LGA. The judgements made in relation to the extent and nature of compliance necessary to satisfy legislative requirements are subject to judicial review.

22. The greater the level of significance, the higher the level of compliance with s76(1) must be achieved. The decision-making process should always promote compliance, but the Council must demonstrate they have consciously observed the requirements when making a significant decision. The report should explicitly detail the observation of these requirements.

> *Recommended good practice on the impact of the Significance and Engagement Policy*
>
> i) Understand the content of the Council's Significance and Engagement Policy.
> ii) Understand any thresholds or triggers to determining the level of significance.
> iii) Talk to your engagement teams early if engagement is likely to be undertaken.
> iv) Be aware of the strategic assets listed in the Council's Significance and Engagement Policy – these will usually trigger a higher level of significance.
> v) Be aware of any triggers or thresholds for community engagement (and the appropriate types of community engagement).

Decision-making

23. Council must make its decisions in accordance with the decision-making provisions of the LGA. This document outlines those provisions in more depth.

24. The Council needs to ensure that its decision-making processes promote compliance but has some discretion regarding the level of compliance. As a general rule-of-thumb, the higher the level of significance, the greater the level of compliance required.

> *Recommended good practice for decision-making*
>
> i) Ensure the content and analysis in reports appropriately reflects the level of significance of the matter.
> ii) Ensure that report writers have explicitly turned their minds to the decision-making provisions and recorded their judgement on compliance with the decision-making provisions.

Requirements in relation to decisions

25. Section 77 LGA requires Councils, prior to making a decision, to:

    a. Seek to identify all reasonably practicable options (to achieve the objective of a decision); and
    b. Assess the options in terms of their advantages and disadvantages; and
    c. Where a reasonably practicable option involves a significant decision in relation to land or a body of water, take into account the relationship of Māori and their culture and traditions with their ancestral land, water, sites, waahi tapu, valued flora and fauna, and other taonga.

26. Report writers must turn their minds to all options and not predetermine a favoured option without thorough consideration of other options. In some instances, there may only be one reasonably practicable option. In many instances the status quo and/or "do nothing" will be an option. In other cases there may be innumerable options.

27. The level of analysis should be in proportion to the problem.

28. Every Council will have its own framework for ensuring that every option has a credible analysis, but matters that should be actively assessed to assist decision-makers are:

    a) *Financial and resourcing implications*

i)   What are the resourcing matters outside of finance (e.g. additional staffing requirements, equipment requirements)?
ii)   What is the impact (if any) on the debt cap (set out in the Treasury Management Policy)?
iii)   What are the short and long-term impacts on rates?
iv)   What are the operational and capital expenditure requirements?
v)   Can the Council provide the option within existing budgets?
vi)   What is the funding source if Council cannot provide the option within existing budgets?
vii)   What are the impacts on assets and liabilities?
viii)   Are there any matters affecting the prudent stewardship and efficient and effective use of resources?

b)   *Risk analysis*

i)   What are the risks of each option? These include financial and non-financial (such as changes to levels of service, quality, reputation and integrity).
ii)   What are the strategic risks?
iii)   Is a legal opinion required?
iv)   Are there any operational risks?
v)   Are there any health and safety concerns?
vi)   Are there any Climate Change implications. [Some Councils may pull Climate Change implications into a stand alone section]

c)   *Promotion or Achievement of Community Outcomes*

i)   What Community Outcomes are relevant?
ii)   How does the matter promote or achieve those outcomes?

d)   *Statutory Responsibilities*

i)   What are the statutory responsibilities involved? This includes enabling and/or prohibitive legislation.
ii)   What are the impacts (if any) on the Council's capacity to meet present and future needs in relation to statutory responsibilities (for instance, are there impacts on the Council's ability to do what we are doing now and, in the future,).

Identification of inconsistent decisions

29.   In some instances, an option might be significantly inconsistent with, or be anticipated to have, consequences that will be significantly inconsistent with,

policies or plans that the Council has been required to adopt under the LGA or another enactment.

30.   If there is an inconsistency, Section 80 LGA requires councils to identify:

   a)   The inconsistency; and
   b)   The reasons for the inconsistency; and
   c)   Any intention of the local authority to amend the policy or plan to accommodate the decision.

31.   Report writers must make the decision-makers aware of those factors when assessing options.

32.   Decision-makers should also make sure that decision-makers are aware of any relevant Council policies and plans.

Recommended good practice in relation to policies and plans

   i)   Ensure that the report discusses any relevant policies or plans
   ii) If an option is likely to be inconsistent with policies or plans required by the LGA (or another enactment), then the report must set out:
      •   The inconsistency; and
      •   Why there is/would be an inconsistency; and
      •   Whether the Council intends to amend the policy or plan to accommodate the decision (with reasons why or why not).

Implications for Māori

33.   Councils have a range of statutory requirements in relation to Māori. The key sections for report writers are:

   a)   Section 77(1)(c) ensuring that the decision-making process identify options which involve a significant decision in relation to land or water and take into account the relationship of Māori and their culture and traditions with their ancestral land, water, sites, waahi tapu, valued flora and fauna, and other taonga.

   b)   Section 14(1)(d) providing opportunities for Māori to contribute to Council's decision-making processes.

c) Section 81 sets requirements for:

    i) establishing and maintaining processes to provide opportunities for Māori to contribute to the decision-making processes of the local authority; and

    ii) Considering ways in which it may foster development of Māori capacity to contribute to the decision-making processes of the local authority; and

    iii) Providing relevant information to Māori for the purposes of paragraphs (a) and (b)

34. The content of a report should inform decision-makers:

a) Whether an option is a significant decision relating to land or water. Where this is the case, the assessment must take into account the matters set out in 77(1)(c).

b) What opportunities Māori have had to participate in the decision-making process relevant to the issue.

c) What opportunities there might be in the future for Māori to participate in the decision-making process relevant to the issue.

d) What consultation with Māori has been undertaken to date.

e) What consultation with Māori is planned for the future.

f) What information has been provided by Māori to date.

g) What knowledge is known already, for example, content of any relationship agreements with mana whenua or information set out in Council's mana whenua Strategic Plans.

Community views

35. Decision-makers need to understand what is known about Community Views prior to making a decision. Those views relate not only to those who are directly affected by a decision, but also those who might be interested in the matter.

36. The key sections of the LGA for report writers to be aware of are:

a)   Section 14(1)(b) a local authority should make itself aware of, and should have regard to, the views of all of its communities.

b)   Section 78(1) a local authority must, in the course of its decision-making process in relation to a matter, give consideration to the views and preferences of persons likely to be affected by, or to have an interest in, the matter.

37.   The content of a report should ensure decision-makers are:

a)   Aware of the community being discussed in any instance - whether it is the whole city or district or a geographic portion of it, or a community defined in a non-spatial way (e.g. a cycling community)

b)   Provided with information on the diversity of the community and the community's interests within the City or District.

c)   Aware of people who might be affect by, or interested in, an issue.

d)   Provided with any evidence for any statements of fact (e.g. consultation results, ad hoc feedback, surveys)

e)   Aware that the interests of future and current communities have been taken into consideration.

38.   If a matter is significant, but community views and preferences are unknown, a public consultation or engagement process is likely to form part of the recommendation. Report writers must consider what consultation or engagement (if any) is required in terms of the Significance and Engagement Policy.

39.   The Courts have taken an interest on how whether consideration of community views by Councils has been adequate. It is important that report writers show they have turned their minds to community views and preferences.

Overall recommended good practice on an options assessment

i) Ensure reports articulate what options have been considered.
ii) Demonstrate that the report writer has turned their mind to the assessment of all reasonably practicable options.
iii) Ensure the reasons for accepting or rejecting options are clear.
iv) Do not over engineer the preferred option and gloss over the other options.
v) Make sure the decision does not involve a strategic asset
vi) If an option could involve a significant decision in relation to land or water, the council must take into account the relationship of Māori with their ancestral land, water or other taonga that may be affected.

Section 2 – Roles, responsibilities, and tips

40.   Council reporting processes will vary. In some instances, individual staff will have multiple roles. It is important to ensure that the work is done at the right level (e.g. senior management personnel should not be proofing for typos!).

41.   Some of the roles are set out in the table below:

Role	Responsibility
Writer	Focus on the content. Is the thinker, writer and report project manager. Clarifies and meets the brief, Identifies and analyses options and finds solutions. Knows and meets the quality advice standards.
Technical Review	Provides technical input and/or review from a specialty lens such as finance, risk, and legal. Generally 'stays in their lane' but may offer wider comments.
Peer Reviewer	A fresh pair of eyes. Provides constructive feedback but does not re-write the report. Checks against the quality advice standards. Helps writer achieve a refined, complete report for referral to manager.
Manager	Checks against the brief – does it achieve intended outcomes; is it pitched at governance level? Checks alignment with relevant policies and strategies. Considers risk.
Governance / Democracy Advisers	Provide a governance lens, eg aware of the political environment, elected member priorities and red flags. Provides practical tips.
Final approver	Political and strategic level focus, especially in relation to risks, cross organization inconsistencies and nuancing of the message.

The decision makers

> **42.** The role of management is to provide balanced and neutral advice – not participate in debate.

43. Report authors should always focus on writing for the decision-maker and ensuring that a robust decision can made.

44. Decision making sits at different levels within a Council depending on:

   a) Council's governance (committee) structure
   b) The extent of delegations to Committees, Local Boards, Community Boards and/or Management.

Plain language

> **45.** The tone and use of language in the report is critical. Plain Language is advantageous to assist the decision maker understand the problem and/or opportunity before them and determine what is required of them.

46. Writing in Plain English can often be difficult for technical subject matter experts to remember as Council reporting is different to other types of reports they write and/or read.

47. Decision-makers are not (usually) subject matter experts. Overuse of jargon and technical wording will distract the decision-maker. They will spend their (often limited) time deciphering the wording and looking up acronyms rather than understanding the problem and coming up with a resolution.

48. While the passing of the Plain Language Act (2022) does not apply to Local Government, guidance and resources will become increasingly available.

Peer review

> **49.** The peer review process is a critical process for those that write reports on a sporadic or infrequent basis.

50. Report writing for elected members and the public is a skill which takes practice.

51. As a report writer, putting your draft reports through a peer review is a useful tool to improve the quality of your own reports. By peer reviewing other author's reports helps all report writers improve the quality of their reports raising the credibility with elected members and the public.

What to look for when peer reviewing

52. Compliance with the LGA and other statutory decision-making requirements is critical.

53. Reports need to stand alone. There needs to be enough information in the report to enable a robust decision to be made without reference to other sources of information or requiring decision-makers to undertake their own research.

54. Peer review should make sure these have been addressed in a fair and balanced way. Peer review is more than just statutory compliance. Peer reviewers need to be able to respond "yes!" to the following questions:

   a) Focus on the decision-makers

      Does the report:

      i) Clearly outline the purpose of the report and explain why management are providing the report and why now?
      ii) Provide sufficient background to inform the discussion and decision(s)?
      iii) Clearly explain "how we got here"? This includes referencing any previous resolutions or discussions and providing links or guidance on how to locate that information.
      iv) Clearly set out linkages to wider issues (including relevant strategy). It can be easy for subject-matter experts to overlook the bigger picture and how the problem and/or opportunity they are advising on sites within the wider Council or community context.
      v) Provide a clear and concise and actionable recommendation which will still make sense when reviewing in the future?
      vi) Provide standalone purpose, executive summary, and recommendation sections?

b)   Anticipation of needs and responsiveness to priorities

Does the report:

i)   Relate to a topic on the approved forward work programme? If not, why?
ii)   Anticipate and address the needs and priorities of the decision-makers?
iii)   A clear explanation of the next steps?

c)   Risk and mitigation

i)   Does the report identify the relevant risks and indicate how Council will manage them?

d)   Credible analysis

Does the report:

i)   Clearly define the problem or opportunity and its scale within the bigger picture?
ii)   Have a clear framework and flow?
iii)   Identify all reasonably practicable options and analyse every option with the same degree of scrutiny (i.e. no bias for the preferred option). This includes:

- Analysis in proportion to the problem.
- Using an appropriate model and assessment criteria to provide compelling and logical reasons for the preferred and dismissed options.
- Making the sure the impacts of each option are known - including any trade-offs.
- Addressing how staff will implement the decision.
- In some instances, providing explanation why some options (including the status quo in some instances) might not be reasonably practicable and have therefore not been assessed fully

iv)   Provide accurate data and evidence including:

- Clarity about the strengths, sensitivities, and limitations of the evidence.

- Advice on the source of data.

e) Clear and concise

Is the report:

i) Easy to read:

    i) Written in plain English
    ii) Free of unnecessary acronyms and jargon
    iii) Written in active sentences
    iv) Free of spelling and grammatical errors

ii) Well structured:

- Concise and uncluttered
- Told in a logical sequence
- meaningful sub-headings

Other tips and tricks

Know your reporting timeframes

55. Make sure you know the agenda deadlines. Rushing reports or (even worse) providing them late increases the risk of errors and tarnishing your reputation with the decision-makers.

Talk to your colleagues early and often

56. Councils are large complex organisations. Make sure you are using the expertise of your colleagues across the organisation early to avoid late surprises and unintended consequences. Examples include:

a) What if your recommendation to debt fund an activity blows the Council's debt ceiling?
b) What if your recommendation relating to a reserve is not provided for in the Reserve Management Plan?
c) What if your Policy recommendation cannot be accommodated by existing resources?
d) What if there is an obscure piece of legislation that you do not know about?

Formatting

57. The format of reports is important. Most, if not all, Councils have standard report templates. Ensuring there is consistency within the document (such as font size, paragraph layout/numbering, spacing, tab formats) means the report reader does not have to decipher the layout of a report before they try to understand the content.

Spelling and grammar

58. Good spelling and grammar do not come naturally to all report writers. A peer review process is critical. If elected members cannot rely on Management to check the spelling and/or grammar, they may not rely on Management to ensure the quality of the data and analysis contained within a report.

Timeliness

59. The job is not over once you have finished your report. There is likely to be a complex system working behind the scenes to get the report finalised, approved and distributed on an agenda within statutory deadlines.

60. Following internal reporting process rules and delivering your report within the stated deadlines:

     a) Reduces the chance of error by having to rush to release the agenda.
     b) Minimises the element of surprise for your Chief Executive, Senior Management Team, Elected Members and the Governance Team.
     c) Minimises the risk of statutory non-compliance through late publication of agendas.
     d) Improves decision-making by maximising the time available for elected members to read and understand the material provided to them.