

Risk Ref No	Strategic Objective	Risk Identification & Analysis					Risk Assessment					Acceptability (refer Risk Appetite)	Risk Owner	Risk mitigation strategies (to further lower the risk rating if required)				
		Context	Risk Description	Causes	Consequences	Controllability	Controls	Control Rating	Consequence Category	Consequence Rating	Likelihood Rating			Level of Risk	Action	Target Date	Status	Integrated Planning and Reporting Link
1	Progressive	Culture	Culture and values not aligned to organisational outcomes and priorities	Lack of a defined and shared culture and values across the organisation Change management and associated conflicts Leadership and staff turnover Failure to embed organisational value in decision-making; Poor communication of desired culture; Failure to ensure good communication / engagement / collaboration across the organisation;	Impact on performance, Reputation damage, Community impact	Partially Controllable	1. Administration Office Accommodation Reference Group 2. Employee Relations 3. Employee Benefits 4. Biennial Staff Survey 5. Communication - Management and EMG Meetings, Directorate Meetings, CEO Catch Up, Staff Newsletters 6. SharePoint / Intranet (Grapevine) 7. Organisational Development Roadmap (includes Strategic Workforce Plan) 8. E-Recruitment OneComm Module 9. Organisational Management (Licencing)	Inadequate	Performance Reputation Community	MAJOR	POSSIBLE	SIGNIFICANT	No - Improvement required	Deputy CEO / Director Community and Organisational Development	2. Implement the following OneComm modules: Training Talent and Succession Part One Talent and Succession Part Two	30 November 2022 30 June 2022 30 April 2023	Not Started Not Started Not Started	Human Resources Service Team Plan
2	Progressive	Organisational Workforce	Inability to attract and retain a quality workforce	Ineffective management of change fatigue / legacy culture (internally); Unfavourable working conditions compared to other shires/LGs and local employers; Excessive volume of work; Poor organisational morale; Failure to align organisational structure with plans ('optimal'); Insufficient resources to undertake the volume of new works as a result of growth, grants, stimulus and election promises. Insufficient resources to meet recruitment demand	Impact on performance, Staff turnover	Partially Controllable	1. Organisational Development RoadMap (includes Strategic Workforce Plan) 2. Administration Office Accommodation Reference Group 3. Stay abreast of industrial relations landscape and change 4. Employee wellbeing program 5. Work from home option 6. Office and Depot Accommodation Feasibility Plan	Adequate	Performance	MAJOR	POSSIBLE	SIGNIFICANT	No - Improvement required	Deputy CEO / Director Community and Organisational Development	1. Review staff recognition and reward program 2. Develop an Employee Value Proposition in line with the Organisational Development RoadMap 3. Review the performance appraisal system 6. Review parity of salaries across the organisation 7. Implement the new office accommodation plan in line with Council resolution 8. Implement actions within the Organisational Development Roadmap 9. Incorporate election outcomes into the annual Corporate Business Plan Review	01-October-2021 01-October-2021 30-June-2022 30-December-2021 TBA (subject to Council Resolution) 30-April-2024 (Subject to Council resolution) 30-June-2021	In Progress In Progress Not Started In Progress In Progress Not Started In Progress	Human Resources Service Team Plan Human Resources Service Team Plan Human Resources Service Team Plan Strategic Risk Register Strategic Risk Register Organisational Development Roadmap Strategic Risk Register
3	Progressive	Financial sustainability	Failure to ensure financial sustainability	Increasing level of service / expectations; Economic downturn impacting revenue; Limited access to financial information, impacting financial planning; Inaccurate / misleading population growth predictions; Uncertainty over govt. funding; Uncertainty over fees and charges; Changing compliance requirements; Rate strategies	Financial sustainability	Partially Controllable	1. Asset Management Plans; 2. 2020-30 Long Term Financial Plan; 3. Integrated Corporate Business Plan 2020-24 4. Sufficient funds for developer contribution matching (Community Infrastructure Reserve within the LTFFP); 5. Land holding (as future revenue source) 6. Incorporating the direction of the financial sustainability review 7. Clear goal of operating costs funded from untied revenue 8. Finance Dashboards that allows day to day budget monitoring 9. Community Infrastructure Development Contribution Plan	Inadequate	Financial	CATASTROPHIC	POSSIBLE	SIGNIFICANT	No - Improvement required	Director Corporate Services	1. Progress developer contribution plans (DCPs for Byford and Mundijong - amendment schemes 208 and 209) 3. Engage with the State Government to identify options and a way forward to address rating inequity in the Shire in the longer term 4. Develop a Council paper to propose the adoption of a Rating Strategy that provides a framework for rating equity in the Shire	30 June 2021 (subject to external third party approval - WAPC) 30-June-2021 21-June-2021	In Progress In Progress In Progress	Corporate Business Plan Strategic Risk Register Strategic Risk Register
4	Place	Organisational Capability	Insufficient organisational capability to support the Shire's growth	Insufficient / weak planning and development to deliver growth; Lack of infrastructure coordination to support growth Lack of strategic urban and regional planning to deliver sustainable growth Reactive planning to short term issues which undermines strategic direction Lack of resources within the planning teams Lack of community trust in respect of delivery vision for growth Lack of frameworks to elicit developer contributions for shared infrastructure	Organisational Performance, Reputation, Community impact	Controllable	1. Draft Local Planning Strategy and Scheme at advanced stages of finalisation 2. Community Infrastructure Development Contribution Plan 3. New district structure plans for Byford, Mundijong and Serpentine about to be advertised for community engagement 4. New developer contribution plans for Byford and Mundijong about to be advertised 5. Commencement of the new local heritage survey 6. Updated local planning policies specific to rural land use, filling of land, rural outbuildings, R-code variations and unauthorised development 7. Internal process of development assessment unit and design advisory unit which is supported by the organisation 8. Process that encourages pre-lodgement for applicants 9. Risk based approach to development assessment 10. Strong focus on design quality for major land mark and gateway development sites 11. Work with community groups to update them on planning activities and to address any concerns as they arise at least annually 12. Resourced community engagement processes on pivotal planning proposals 13. Obtain stakeholder and community input on planning proposals 14. Emphasising an improved practice of customer service for development assessment processes, with a particular emphasis on timeframes and response to applicant enquiries 15. Undertaking compliance and enforcement activities to ensure land use and development reflects the regulatory framework for the Shire 16. Upskill design skills through internal discussions with development assessment staff 17. Continue to build relationships with key developers to sustain shared vision for development outcomes 18. Modernise standard condition lists for improved notices of determination	Adequate	Performance Reputation Community	MODERATE	UNLIKELY	MODERATE	No - Improvement required	Director of Development Services	1. Finalisation of new planning framework (strategy and scheme) 3. Formulate and finalise the new local heritage survey 4. Finalise draft district structure plans and associated developer contribution plans	30 June 2021 (subject to external third party approval - WAPC) 31 December 2021 (subject to Council approval) 30 June 2021 (subject to external third party approval - WAPC)	In Progress In Progress In Progress	Corporate Business Plan Strategic Planning Service Team Plan Corporate Business Plan
5	Progressive	Organisational Efficiency	Inefficient business processes and systems	Legacy SILO operations; Lack of robust policies / processes; Inefficient business systems; Paper-based, manual processes; Lack of timely reporting;	Compliance impacts, Impact on long term financial sustainability, Impact on organisation performance, Inadequate fraud control;	Controllable	1. HR and Finance Modules of Enterprise Resource Planning (ERP) i.e. OneComm; 2. Benefits Register for ERP; 3. Automation Reporting through ERP 4. Annual delegations review 5. Policy and procedure review 6. Internal Audits 7. Corporate Performance Reporting ERP Module (PPLGS) including Dashboard reporting 8. Finance Dashboards that allows day to day budget monitoring 9. Reporting on OneComm implementation efficiencies 10. Go-live of Works (note - in field technology i.e. hardware is still to be implemented)	Adequate	Performance Financial	MAJOR	UNLIKELY	MODERATE	No - Improvement required	Director Corporate Services	1. Automation of business processes in future ERP modules (for example Assets and finalisation of hardware implementation for works) 4. Policy/procedure review schedule and process across the Shire including consideration of a document control system	30-June-2021 30-June-2022	In Progress Not Started	Corporate Business Plan Governance Service Team Plan
6	Place	Bush fire management	Failure to minimise the likelihood / impact of bush fires	Failure of the Shire to respond reasonably and practicably in the management of bush fires as follows: <b>Private:</b> - failure to regulate fire break notices. - failure to educate community on property management, - failure to regulate fire permit permissions and requirements, - failure to support an effective bushfire brigade response, - failure to require land owners to maintain road verges adjoining their land, - failure to educate land owners on the importance of shared responsibilities, - failure to build community awareness in respect of early and coherent decision making related to fires, - failure to educate the community in respect of safe burning off practices. <b>Public:</b> - failure for the shire to fund reasonable and practicable management of reserves including trails, drains, bush land reserves, multi use corridors and major transportation routes - failure to allocate human resources to manage community engagement and education in respect of bush fire preparedness and prevention, - failure to enter into a MOU with surrounding local governments for response and recovery, - failure to plan for long term development and growth of bush fire brigades, - failure to implement a practice of rural and urban verge management policy, - failure to obtain grants to address high risk areas identified by the endorsed bush fire risk management plan, - lack of internal staff awareness of response and recovery roles and responsibilities	Reputation damage, Environmental impacts, Financial sustainability, Community Unrest, Depopulation, Loss of businesses and associated economic consequences	Controllable	1. Bush Fire Risk Management Plan (BRMP) adopted by the Office of Bush Fire Risk Management 2. CEM Partnership between the Shire and DFES 3. Bush Fire Brigades - Jarrahdale, Oakford, Byford, Mundijong, Serpentine and Keysbrook 4. 250+ active volunteers for the Shire 5. Community Education volunteers (bush fire ready action group (BRAG) 6. Dedicated emergency services team comprising a Coordinator, 2 x Bush Fire Mitigation Officers and a Technical Support Officer 7. Community Safety Team who undertake prosecution for breaches of fire permits, burn periods and firebreak notice noncompliance 8. Community Forums 9. Actively participate in the funding opportunities available under the State Government Bushfire Mitigation Activity Funding program 10. Operate the Bush Fire Advisory Committee and Local Emergency Management Committee 11. Enforce total fire bans and harvesting and vehicle movement bans based on fire danger rating 12. Actively support the training and development of brigades 13. Empower and provide autonomy for captains to manage fire events with support from DFES 14. Risk to resource planning 15. Encourage land owners to prepare their properties year round through the BRAG group 16. Municipal budget funding for fire breaks, weed management, slashing, forestry mulching etc. for nature reserves 17. Council Policy Permissible Verge Treatments - Rural 18. Disaster Recovery Funding Arrangements (DRFAWA) is available for replacement of fire damage assets (i.e. bridges) subject to successful application and processes. 19. Implementation of road upgrades to cater for increased population allowing for improved travel escape routes 20. Proactively advocate to the responsible Minister and Commissioner regarding the need for a Career Fire Station for the Shire, in order to address structure fire risk; serious vehicle accident response; risk profile of industrial and commercial business growth 21. Undertake a Rural Urban Interface Exercise with residents in the Shire, to emphasise preparedness and prevention activities across the broad remit of property management and incident response 22. Oakford Static Water Supply rendered serviceable 23. Rural Verge Policy education campaign to require adjoining land owners to actively manage rural verges 24. Annual calendar of community education and training to assist in preparation and preparedness activities 25. Back up emergency satellite link at the Bruno Gianatti Hall in Jarrahdale 26. Applied to the federal government for second satellite for installation at the SJ Evacuation Centre (SJ Recreation Centre) 27. Commission of a forestry mulcher (funded through surplus reallocation) to enable mitigation strategy 6 to begin	Adequate	Reputation Financial Environmental	CATASTROPHIC	POSSIBLE	SIGNIFICANT	No - Improvement required	Director of Development Services	2. Prepare bush fire management plans for all outstanding shire reserves and a schedule of implementation works in accordance with management plans 4. Implement the program of works according to the Mitigation Activity Funding Project List 5. Record all permits to burn issued by the Shire and ensure community safety team regulate the enforcement of conditions placed on these permits 6. Investigate options to improve the management of Shire reserves and roadside drains as it relates to the mitigation of bush fire risk and detail the agreed actions as mitigation strategies 7. Apply for 2021-22 Bush Fire Mitigation Funding 8. Undertake a feasibility study for a back up generator for the communications tower in Jarrahdale	31 December 2021 (the commencement of this action is subject to Council support for a second mitigation officer and budget for the works) 30-June-2021 30-June-2021 31-December-2021 30 June 2021 (awarded early August) 30-September-2021	Not Started In Progress In Progress In Progress In Progress In Progress	Strategic Risk Register Emergency Services Service Team Plan Strategic Risk Register Strategic Risk Register Emergency Services Service Team Plan Strategic Risk Register

Risk Ref No	Strategic Objective	Risk Identification & Analysis					Risk Assessment					Acceptability (refer Risk Appetite)	Risk Owner	Risk mitigation strategies (to further lower the risk rating if required)				
		Context	Risk Description	Causes	Consequences	Controllability	Controls	Control Rating	Consequence Category	Consequence Rating	Likelihood Rating			Level of Risk	Action	Target Date	Status	Integrated Planning and Reporting Link
7	Place	Environment Sustainability	Failure to ensure / maximise environmental sustainability	Lack of staff training and awareness Competing priorities Lack of shire control over developments Lack of compliance and enforcement of policies due to a lack of head of power Inadequate environmental staff resources Lack of leadership buy-in and drive Lack of proactive environmental engagement into projects Noncompliance with state and federal legislation Inadequate budgets Lack of verge and reserve management	Community impact, Reputation damage, Environmental impacts, Financial impacts, Organisation Performance	Controllable	1. Urban and Rural Forest Strategy 2. Local Biodiversity Strategy 3. State of the Environment Report 4. Street Tree Policy 5. Urban Verge Policy 6. Rural Verge Policy 7. Biodiversity planning policy 8. Planning Policies (weeds, revegetation) 9. Dedicated Environment Team 10. Clearing Permits / "Licence to take" applications 11. Reserve Management Plans 12. Environmental input in development applications 13. State and federal environmental policy regulation and legislation 14. Budgets for reserve management 15. Partnership with key stakeholders (e.g. Landcare, Switch You Thinking, NGO's, state government agencies) 16. Verge and Reserve Management including community engagement (feral animal control, weed control, fencing, dieback, friends of groups, tree planting etc.)	Adequate	Environmental Reputation Community	MAJOR	UNLIKELY	MODERATE	No - Improvement required	Director of Infrastructure Services	1. Update and review environmental policies and management plans	30-June-2022	In Progress	Strategic Risk Register
														2. Create the Significant tree register / tree protection registers	31-December-2021	In Progress	Strategic Risk Register	
														3. Enhance the Shire's processes to ensure the environmental team are involved / consulted in environmentally impacted projects across the Shire	30-June-2022	In Progress	Strategic Risk Register	
8	Prosperity	Asset management	Existing assets fail to meet the minimum requirements for current and future growth	Recent population growth resulting in changing requirements for the assets configuration or level of services; Replacement only focuses on immediate needs, excluding consideration of further usages/opportunities; Asset management plans undervalue cost of replacement; Ageing assets; Insufficient funding; Large number of assets compared to rates base; Conflicting priorities across the organisation; Lack of 'community outcomes' focus; Best value for money option not achieved; Lack of community support;	Financial sustainability, Reputation damage, Physical Impact	Controllable	1. Seek grant funding to assist in asset upgrades 2. Working with Main Roads and Federal Gov. to obtain bridge upgrades 4. Hypergrowth Network Implementation Plan - Lobby and advocate the Government to assist in upgrading the Shire's hypergrowth roads that are currently underservicing the future population. 5. Asset Management Plans and review of these every two years 6. Asset Register and Finance System including capturing all gifted assets 7. Biennial Community Perceptions Survey 8. Asset Management Strategy 9. Condition survey program for each asset class	Inadequate	Health and Safety Reputation Financial	MAJOR	POSSIBLE	SIGNIFICANT	No - Improvement required	Director of Infrastructure Services	1. Link operational schedules to assets through the Shire's ERP to better manage funds available	30-June-2021	In Progress	Asset Management Strategy
														2. Undertake Asset Rationalisation	30-June-2022	Not Started	Asset Management Strategy	
														3. Develop a Bridge Asset Register and Management Plan	30-June-2022	Not Started	Asset Management Strategy	
														4. Begin implementing the condition survey program for each asset class	30 June 2021 (subject to Works Management module in OneComm)	In Progress	Asset Management Strategy	
9	Progressive	Partnerships / alliances	Failure to optimise benefits of partnerships / alliances	Developing relationships and taking opportunities with other local companies Strategies for working with neighbours Structure and culture of LG sector; Failure to consider partnerships (what do you/they need and what can you/they offer) to deliver greater operating power and minimise competition;	Financial, Reputation, Performance	Partially Controllable	1. State partnership relating to Metronet and Tonkin highway transport infrastructure; 2. Peel Regional Leaders Forum 3. Peel Development Commission 4. Regional Development Australia Perth and Peel 5. Growth Areas Perth and Peel (GAAP) 6. WALGA Networking	Adequate	Financial Performance Reputation	MAJOR	UNLIKELY	MODERATE	No - Improvement required	CEO	1. Exploration of the Shire becoming a City	30-June-2021	In Progress	Corporate Business Plan
10	Progressive	Stakeholder management	Failure to manage stakeholder expectations (State and Federal gov. / developers / businesses)  * see risk 12 for community stakeholder management	Lack of engagement with stakeholders; Lack of understanding of stakeholder expectations; Conflicting priorities between the council and stakeholders; Nature of the Shire - legacy practices;	Impact on organisation efficiency	Partially Controllable	1. CEO/Shire President meeting regularly with ministers 2. Election Priorities and Advocacy	Adequate	Relationships	MAJOR	UNLIKELY	MODERATE	No - Improvement required	CEO	1. Stakeholder matrix / management plan	30-June-2022	Not Started	Executive Services Service Team Plan
11	Progressive	Community engagement	Failure to effectively engage with the community to build trust, deliver outcomes and manage expectations	Strong political activism by the community; Key staff turnover; Key person dependencies; Lack of opportunities for engagement; Failure to listen to community requests; Use of legacy engagement practices which don't work in the public value space; Lack of consistent approach to engagement across the business; Increasing expectations exacerbated by social media input; Lack of understanding of how LG works; Community's resistance to change; Conflicting / competing expectations; Legacy systems, processes and issues; Undelivered promises (to the community);	Impact on organisation performance; Community Impact	Partially Controllable	1. Communications strategy; 2. Newly designed website 3. Communication plans for all major projects 4. Biennial Community Perceptions Survey 5. Ensure strong communication and the understanding of expectations of all parties in relation to major projects - management of projects include Project Team meetings (including comms/engagement); 6. Community input into the Shire's vision e.g. Strategic Community Plan 7. Resourced implementation of community priorities e.g. Corporate Business Plan, Long Term Financial Plan 8. Engagement Strategy and Policy 9. Online Engagement Platform Your Say SJ	Adequate	Performance Reputation Community	MODERATE	POSSIBLE	MODERATE	No - Improvement required	Deputy CEO / Director Community and Organisational Development	2. Implement IAP2 engagement methodology and training	30-September-2021	In Progress	Communications and Customer Engagement Service Team Plan
12	Prosperity	Desirable place Economy	Failure to be a desirable destination to work and visit	Unsustainable/rapid industry growth; Failure to create local employment and education opportunities; Insufficient focus on tourism / Lack of variety in events and tourism opportunities Poor marketing / failure to establish desirable reputation Insufficient industry opportunities Failure to effectively manage economic growth Inefficient / cumbersome planning system Inadequate telecommunication technology (internet, mobile) Inadequate transportation in and out of the shire (including public transport options and private transport options e.g. safe roads) Lack of comparative/competitive advantage	Community Impact, Depopulation, Loss of businesses and associated economic consequences	Partially Controllable	1. Developer Contribution Scheme; 2. Structure plans (x2); 3. Local planning strategy and scheme; 4. Economic Development Strategy 5. Tourism Strategy 6. Peel Chamber of Commerce and Industry 7. Integrated Planning and Reporting (ITRP, CBP) 8. Robust Governance Structure (ARG) 9. Community Infrastructure Developer Contribution Plan 10. Developer Contribution Plan's 11. Actively looking for investors 12. Quality control over subdivision conditions 13. Supporting major infrastructure projects (e.g. METRONET, Tonkin Highway) 14. Dedicate Economic Development, Tourism and Marketing resource 15. Major Tourism Events e.g. Opera at the Mill 16. Controls on Risk 8 - Asset Management 17. Byford TAFE Feasibility Study 18. Business case for Trails Development	Adequate	Community	MAJOR	POSSIBLE	SIGNIFICANT	No - Improvement required	CEO	1. Move towards a place making model for Byford and Jarrahdale town centres	30-June-2024	In Progress	Corporate Business Plan
														3. Trails Planning (Jarrahdale Trails Town Strategy and Implementation Plan, Masterplan for Equine Trails and a Design and Implementation Plan for the Bibbulmun Track Loop)	30-June-2021	In Progress	Corporate Business Plan	
														4. Develop West Mundijong Industrial Area Local Structure Plan.	30 June 2021 (subject to external third party approval - WAPC)	In Progress	Corporate Business Plan	
														5. Establish a Town Team in the Byford CBD	31-December-2021	In Progress	Strategic Risk Register	
13	People	Desirable place Vibrant community in a rural setting	Failure to be a desirable destination to live	Insufficient / lack of local community services (Govt. / NFPs) to meet increasing/changing needs; Insufficient facilities / amenities to meet community needs; Lack of services that meet the full range of community cohorts (e.g. young people through to seniors) Lack of opportunities for social connection in community Insufficient funding; Lack of cohesion in an increasing multi-cultural community Failure to effectively manage community growth Lack of value for money Unaffordable living costs Diminishing the rural character Inadequate telecommunication technology (internet, mobile) Inadequate transportation in and out of the shire (including public transport options and private transport options e.g. safe roads) Lack of comparative/competitive advantage Inefficient / cumbersome planning system Poor marketing / failure to establish desirable reputation	Community Impact, Violence and unrest, Illegal activity	Partially Controllable	1. Community Infrastructure Plan and Open Space Strategy (CPOS) 2. Ageing Well Strategy 3. Equine Strategy 4. Community Safety Plan 5. Access and Inclusion Plan 6. Community Programs and Events 7. Community Grants Program 8. Mundijong Library 9. Recreation Centre and other sporting and community facilities 10. Club Development Program 11. Youth Team and Activities 12. Continue relationships / engagement with NFPs/Go to attract them to operate from our space 13. Resourced implementation of community priorities e.g. Corporate Business Plan, Long Term Financial Plan 14. State partnership relating to Metronet and Tonkin highway transport infrastructure 15. Controls on Risk 8 - Asset Management 16. Utilise community facilities as spaces for service providers to operate from locally 17. Byford Health Hub Business Case and \$30.6M State Government Commitment	Inadequate	Community Reputation	MAJOR	POSSIBLE	SIGNIFICANT	No - Improvement required	Deputy CEO / Director Community and Organisational Development	1. Develop Libraries Strategic Plan outlining lifelong learning and social connection and the plans for a new library premise in Byford	30-June-2023	Not Started	Corporate Business Plan
														2. Develop a Community Development Strategy and action plan	30 June 2022 (subject to Council agreement - Q3 CBP Report)	Not Started	Corporate Business Plan	
														3. Move towards a place making model for Byford and Jarrahdale town centres	30-June-2024	In Progress	Corporate Business Plan	
														4. Establish a Town Team in the Byford CBD	31-December-2021	In Progress	Strategic Risk Register	
14	Progressive	Emergency Management	Failure to effectively respond and manage emergencies	Lack of planning / processes Unforeseen / difficult to plan for emergencies e.g. pandemics Lack of up to date emergency and recovery plans Some staff are inadequately trained/don't understand their role in emergency response and recovery Emergency Planning Committee (Shire Office) requires reinvigorating and strategic direction Lack of resources to respond to multiple emergencies at the same time (e.g. Bushfire and COVID)	Impact on organisation performance; Community Impact	Controllable	1. 2021 Business Continuity Plan (incorporating lessons learned through COVID-19) 2. COVID-19 Business Continuity Plan 3. Local Emergency Management Arrangements (reviewed 2020) 4. Local Recovery Plan (reviewed 2020) 5. Welfare Centre planning and training 6. Draft Emergency management plan (Shire Office) 7. Emergency Management Committee (EMC) (Shire Office) 8. Review of LEMA and LRP after significant emergency or every five years	Adequate	Performance Community	MODERATE	UNLIKELY	MODERATE	No - Improvement required	Deputy CEO / Director Community and Organisational Development	3. Review the Emergency Management Plan (Shire Office)	30-August-2021	In Progress	Human Resources Service Team Plan