

Paper 4 Appendix 1 Questions included in Paper 4**Question 1: relating to terminology and definitions**

- (a) Do you think that we have identified the significant common terms and the essence of their definitions used in relation to service performance reporting found in practice; and
- (b) Do you think these might be appropriate terms and definitions that we can work with as a basis for identifying a possible lexicon for a service performance reporting framework?

Question 2: relating to the definition of service performance

- (a) Do you think that the definition of service performance identified in paragraph 26 is a reasonable reflection of practice?
- (b) Might it be an appropriate basis for us to work with in developing the definition of service performance in a principles based service performance reporting framework?

Question 3: relating to the objective of service performance reporting

- (a) Are you aware of any other objectives of service performance reporting found in practice that we did not identify in our research?
- (b) Do you think those objectives we have found might provide an appropriate working basis for determining the objectives of service performance reports to be used in a principles-based service performance reporting framework?

Question 4: relating to the scope of service performance reporting

- (a) Are you aware of any other scopes of service performance reporting found in practice, particularly in explicit frameworks, that we did not identify in our research?
- (b) Do you think the scopes we have found might provide an appropriate working basis for determining the scope of service performance reports used in a principles-based service performance reporting framework?

Question 5: relating to conventional financial statements and the link between them and service performance reports

- (a) Consistent with what we have found in our research, do you agree that existing service performance reporting frameworks support the view that conventional financial statements do not provide sufficient information in fulfilling the objectives of service performance reporting?
- (b) Do you think that existing service performance reporting frameworks support the view that there is a direct link between financial reporting and service reporting and that the link should be considered when developing service performance reporting principles?

Question 6: relating to users of service performance reports

- (a) Are you aware of any other users of service performance reports in practice that have not been identified in our research?
- (b) Do you think the lists of users in paragraph 43 and 44 might be appropriate to use as a basis for determining the users of service performance reports that we could use in developing a principles-based service performance reporting framework?

Question 7: relating to qualitative characteristics of service performance reporting

- (a) Are you aware of any other qualitative characteristics of service performance reporting found in practice that we did not identify in our research?
- (b) Do you think what we found in our research might be appropriate to use as a basis for determining the qualitative characteristics that should be used in a principles-based service performance reporting framework?

Question 8: relating to entity information included in service performance reports

- (a) Are you aware of any other types of entity information that is included in service performance reports in practice?
- (b) Do you think the entity information identified in our research might be appropriate to use as a basis for determining principles for the type of entity information to be included in a service performance reporting framework?

Question 9: relating to information about inputs included in service performance reports

- (a) Are you aware of any other information about inputs that is disclosed by service performance reports in practice?
- (b) Do you think the type of information about inputs provided in service performance reports in practice might be appropriate to use as a basis for determining principles for the type of information about inputs to be included in a service performance reporting framework?

Question 10: relating to outputs included in service performance reports

- (a) Are you aware of any other information about outputs that is disclosed by service performance reports in practice?
- (b) Do you think the type of information about outputs that we found in our research might be appropriate to use as a basis for determining principles for the type of information to be included in a service performance reporting framework?

Question 11: relating to outcomes included in service performance reports

- (a) Are you aware of any other information about outcomes that is disclosed in service performance reports in practice?
- (b) Do you think the type of information included in service performance reports on outcomes found in our research might be appropriate to use as a basis for determining principles for the type of information about outcomes to be included in a service performance reporting framework?

Question 12: relating to KPI information found in service performance reports

- (a) Are you aware of any other types of KPI information that are disclosed in service performance reports in practice?
- (b) Do you think that the type of information found in our research in relation to KPI information might be appropriate to use as a basis for determining principles for the type of KPI information to be included in a service performance reporting framework?

Question 13: relating to cost information found in service performance reports

- (a) Are you aware of any other cost information that is disclosed by service performance reports in practice?
- (b) Do you think that the type of information found in our research in relation to cost information might be appropriate to use as a basis for determining principles for the type of cost information, if any, to be included in a service performance reporting framework?

Question 14: relating to the disaggregation of information found in service performance reports

- (a) Are you aware of any other type of disaggregation of information that is disclosed by service performance reports in practice?
- (b) Do you think that the type of disaggregation found in our research in relation to inputs, outputs, outcomes and KPIs might be appropriate to use as a basis for determining principles for the type of disaggregation to be included in a service performance reporting framework?

Question 15: relating to comparative information found in service performance reports

- (a) Are you aware of any other comparative type information (including sensitivity analyses) that is disclosed in service performance reports in practice?
- (b) Do you think the type of comparative information we found in our research might be appropriate to use as a basis for determining principles for the type of comparative information to be included in a service performance reporting framework?

Question 16: relating to commentary found in service performance reports

- (a) Are you aware of any other type of information included in commentary that is disclosed in service performance reports in practice?
- (b) Do you think the type of information included in commentary found in our research might be appropriate to use as a basis for determining principles for the type of information in commentary to be included in a service performance reporting framework?

Question 17: relating to service position

- (a) Are you aware of any information that would help users to assess the capability of an entity to continue to deliver services (service position) that is disclosed by entities in practice?

Question 18: relating to the auditability of service performance reports

- (a) Do you think that consideration should be given to sign-off or auditability issues when developing service performance reporting principles?

Question 19: relating to other information included in service performance reports

- (a) Do you think that we have appropriately captured all the other types of information included in service performance reporting found in practice?