

# **Public Performance Reporting**

## **Guide to Preparing Public Performance Reports**

**May 2007**

## Guide to Preparing Public Performance Reports

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This Guide is intended to stimulate thought and provide a framework for preparing a public sector entity's public performance report. It uses the Public Sector Accounting Board (PSAB) of Canada's Statement of Recommended Practice SORP-2, *Public Performance Reporting*, as a foundation.

This Guide was developed by PSAB staff as part of PSAB's Performance Reporting project, and reflects the views and judgments of PSAB staff. It has not been adopted, endorsed, approved, disapproved or otherwise acted upon by a Board, Committee, the governing body or membership of the CICA or any provincial Institute/Ordre.

Public sector entities are encouraged to use this Guide to support their public performance reporting efforts. Performance reporting is an evolutionary process that builds on research, experimentation, practical experience and consensus. Through the practical experience obtained from using this Guide, improvements could be identified that build on the foundation provided here. Feedback and suggestions for improvement are encouraged.

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# Guide to Preparing Public Performance Reports

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# Guide to Preparing Public Performance Reports

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## Foreword

The purpose of this Guide is to support public sector entities that are applying the recommended practices in the Public Sector Accounting Board's (PSAB's) Statement of Recommended Practice SORP-2, *Public Performance Reporting*. SORP-2 was developed by a Task Force consisting of public sector performance reporting experts from every level of government across Canada, as well as a representative from the US Government Accounting Standards Board. Following an extensive due process that included review and consultation with its constituents, PSAB approved SORP-2 for use by the Canadian public sector in June 2006.

This Guide will assist preparers and others responsible for performance reports by identifying report features and/or missing information that could influence a user's perception of the report's credibility and usefulness. For each feature, a reference to the related paragraph(s) in SORP-2 is provided. This guide is about the report itself, not the results produced by the entity for the public.

Without taking other steps to ensure the quality of a public performance report, simply comparing a report with the features described in this Guide cannot support conclusions about the report's quality. While the recommended practices are equally applicable to entities of varying sizes, the capacity of entities to apply the recommended practices will vary.

Lists of features are also provided to help identify when a recommended practice was not followed. However, this Guide is not intended to create a "pass/fail" perspective on an entity's efforts to apply SORP-2. Professional judgment is required to determine if an entity's public performance report is consistent with SORP-2.

It is recognized that improving the quality of public performance reporting is an evolutionary process that builds on research, experimentation, practical experience and consensus. There is no "one best way" to publish performance reports, and neither SORP-2 nor this Guide is intended to serve as a template. Preparing a performance report is easier to do when an entity operates in accordance with a results-based plan – measuring, monitoring and assessing performance, learning and adjusting throughout the period and publicly reporting on what was accomplished. Having a good understanding of users' perspectives will contribute to the usefulness of these reports.

# Guide to Preparing Public Performance Reports

## Report Accessibility and Ease of Use

### 1. Is the report easily accessible and identifiable as the entity's Annual Performance Report?

Features that suggest this recommended practice was applied:	SORP Paragraph	Report Reference
a. The report is clearly identified as the entity's performance report.	37	
b. The performance report indicates that its intended audience includes elected officials and the public they represent.	11	
c. There is a direct link to the report from the entity's website that clearly and prominently identifies the report.	80	
d. Easily identifiable information is provided about sources and individuals to consult for more detailed information.	37	
e. Electronic or paper copies are available.	37	

#### Features that suggest this recommended practice has not been applied:

- A website link to the report exists but does not work.
- Paper copies are not available.
- The report's location on the entity's website is not intuitive for a user (e.g., the report can be located only via the Treasurer's/Comptroller's web page).
- No information is provided about where to go, or who to consult, for more detailed information.
- The report's purpose and intended audience are not clearly stated.

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## Guide to Preparing Public Performance Reports

### Characteristics of Performance Information

#### 2. Does the report provide information that appears reliable and valid?

Features that suggest this recommended practice was applied:	SORP Paragraph	Report Reference
a. There is a statement from the head of the public sector entity that includes an assessment of the completeness and reliability of performance information.	75	
b. There is candid disclosure of performance information challenges, along with what the entity is doing to address them.	76	
c. The report acknowledges and describes the entity's response to specific performance concerns raised elsewhere, such as internal audit/auditor general reports or management-initiated evaluation findings.	76	
d. The report describes steps taken to verify and validate performance measures and performance information.	24	
e. The report provides sources for each reported performance measure and discloses any applicable limitations.	25, 80	
f. Measures and targets relate to outcomes.	25, 41	

#### Features that suggest this recommended practice has not been applied:

- The report does not provide sources for individual performance measures.
- The report does not describe performance information verification and validation efforts.
- Measures do not clearly relate to their goals.
- The report does not provide a basis for confidence in the performance information for particular programs, services and/or reported outcomes.
- Results are missing for performance measures identified in the entity's planning documents.
- Information in the report raises performance information quality concerns that the entity does not address.
- Performance information is highly technical or otherwise difficult for the user to understand and its significance is not explained.
- There is a reliance on "pass/fail" or "zero-tolerance" measures (e.g., no catastrophic events) that describe outcomes but do not provide a basis for assessing progress or levels of performance.
- Performance information does not show whether progress is being made toward outcomes.

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## Guide to Preparing Public Performance Reports

### 3. Is the entity's performance information relevant?

Features that suggest this recommended practice was applied:	SORP Paragraph	Report Reference
a. Information about actual performance is clearly linked to the entity's strategic or annual plans.	26	
b. The performance information helps users identify the entity's few critical aspects of performance.	26	
c. The report is available on a timely basis (for example, within 120 days of period-end, or within 90 days of the receipt of the auditor's report on the entity's financial statements).	27	
d. The entity describes how it uses reported performance information for internal decision making and to manage for results.	13, 15	
e. Information used for reporting performance results can be reconciled with figures reported on the entity's financial statements.	25	
f. The scale of reported performance is consistent with the level of detail presented in the entity's financial statements.	38	
g. The scope of reported performance is sufficient for understanding all or substantially all of the financial information related to the entity's few critical aspects of performance.	26	
h. To the greatest extent practical, ultimate outcomes and annual performance goals are measurable, or there are intermediate outcomes presented that a user can readily understand and relate to ultimate outcomes.	20	
i. The entity applies the results chain/logic model when describing progress toward ultimate outcomes. Ultimate outcome statements are accompanied by more detailed intermediate outcome descriptions that help clarify the connections between inputs, activities, outputs and outcomes.	19	
j. Results are reported, at least on an estimated basis, for all performance measures identified in the entity's planning documents.	44	
k. The entity demonstrates it has a phased approach to measuring its contributions to long-term outcomes or those that require collaboration among multiple programs or agencies	47	
l. Where performance information reports the combined effect of several programs or other entities or its significance is otherwise not self-evident to the user, accompanying narratives explain its relevance to outcomes	48	

#### Features that suggest this recommended practice has not been applied:

- The report is not published on a timely basis.
- Ultimate outcomes do not capture all important entity functions.
- Ultimate outcomes are stated as activities or outputs rather than outcomes.
- Comparisons of actual performance and the planned results described in the entity's strategic or annual plans are vague or incomplete.
- Outcomes are too vague or at too high a level to permit measurement or plausible attribution of results to the entity's efforts.
- There are significant gaps between the scale and scope of the entity's strategic or annual plans and the level of detail used for reporting actual performance.
- Ultimate outcomes are not clearly tied to public benefits.
- There is a large volume of performance information presented about actual results, leaving the user with no support to identify the few critical aspects of performance.
- There is no indication that the entity uses the performance information for internal decision making.

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## Guide to Preparing Public Performance Reports

### 4. Does the entity provide fair information in its performance report?

Features that suggest this recommended practice was applied:	SORP Paragraph	Report Reference
a. The report presents unbiased information about performance. The form and presentation of information and the relative emphasis (or lack of emphasis) on specific matters appears reasonable.	28	
b. Performance metrics reflect logical connections between goals and performance and effectively demonstrate the extent of progress toward ultimate outcomes.	45	
c. Narratives in the report concisely describe performance and support the user's understanding of the progress toward outcomes. Where more sophisticated performance information and analysis is required to understand the entity's contribution to outcomes, the report explains how the entity obtains this understanding.	48	
d. Sufficient performance information is presented to support a reasonable, evidence-based assessment of progress toward outcomes.	49	
e. The entity reports some performance shortfalls. Unless an entity claims to have achieved perfection, a 100 percent success rate suggests that the performance metrics are not sufficiently comprehensive or challenging.	46	
f. Claims of impact are supported by program evaluations or other evidence of a cause/effect relationship.	16	

#### Features that suggest this recommended practice has not been applied:

- ❑ Outcomes and/or performance information do not clearly relate to the entity's activities and outputs.
- ❑ Lagging performance information prevents reporting even estimated results.
- ❑ Narratives accompanying the presentation of individual performance results do not effectively explain the importance of performance information whose significance would not be self-evident to a user.
- ❑ The report does not address performance information associated with the entity's few critical aspects of performance, thereby presenting an incomplete picture of performance.
- ❑ The narratives do not elaborate on the performance results, particularly where the reported results suggest some explanation is required (for example, when an entity reports 100 percent success for all or virtually all of its measures, particularly over several periods).

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## Guide to Preparing Public Performance Reports

### 5. Is the entity's performance information comparable and consistent?

Features that suggest this recommended practice was applied:	SORP Paragraph	Report Reference
a. The report enables the user to see performance trends, which would typically be facilitated by including baseline and prior period results for consistent measures going back for more than two years.	29, 50	
b. Where the report provides comparisons to other entities, the basis for comparison is described.	30, 52	
c. The report describes the long-term goal applicable to each measure, thereby enabling the user to assess the extent of progress in the reporting period.	70	
d. The report briefly describes the significance of individual performance measures and the rationale for the annual performance targets it uses.	79	
e. The report includes information on key factors influencing performance to assist in illustrating the context within which the entity's results were produced.	56	
f. The report explains large disparities between annual targets and results, as well as prior period performance levels versus current targets and results.	44	
g. Comparative information is presented on a consistent basis to compare actual results for the current period against more than two years of prior period actuals.	51	

#### Features that suggest this recommended practice has not been applied:

- ❑ Performance information changes from period to period and inhibits the user's ability to identify trends. Continuous improvement of performance information is desirable, but there is a need for some fundamental consistency between reports.
- ❑ Planned and actual results are expressed in non-quantifiable ways that make it difficult to compare results between reporting periods.
- ❑ The report limits the potential for trend analysis by simply stating whether the entity met or missed its planned results, without comparisons to prior periods.
- ❑ Major disparities between targets and current or prior period results lack explanations.
- ❑ The potential to identify trends or assess progress is limited because the report offers no description of ultimate outcomes or the rationale for annual targets.

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## Guide to Preparing Public Performance Reports

### 6. Is the report understandable?

Features that suggest this recommended practice was applied:	SORP Paragraph	Report Reference
a. The report is concise and written in plain language that a member of the public can readily understand.	31	
b. The report appears to avoid oversimplifying or omitting relevant details.	31	
c. The entity's method for identifying the few critical aspects of performance is described.	36	
d. The number of performance measures appears reasonable.	38	
e. If there are a large number of performance measures, the report focuses on a limited set of key measures (i.e., the few critical performance measures).	34	
f. There is effective use of tables and graphics, particularly tables that highlight performance measures and results.	32	
g. Goals and performance measures are clearly stated so that a user can understand their significance.	26, 40	
h. The use of complex measures includes presenting narratives that clearly explain their importance to the public.	31	
i. The overall public benefits that the entity achieves are clearly presented.	35	
j. The report clearly references planning documents (i.e., legislative mandate, budget, speech from the throne, strategic plan) as the basis for assessing actual performance against planned service goals and objectives.	42	

#### Features that suggest this recommended practice has not been applied:

- ❑ The number of performance measures presented makes it difficult to identify the entity's few critical aspects of performance.
- ❑ The report is poorly organized (for example, it uses complicated numbering of goals and measures that detracts from a user's ability to understand the report).
- ❑ The report contains lengthy narratives and makes limited use of tables and graphics.
- ❑ There are obscure or highly technical goals and measures that do not help the user grasp the importance of what the entity does and how well it is doing.
- ❑ The use of technical language, jargon, or acronyms is likely to impair the user's understanding of the report.
- ❑ The report contains levels of detail that may be of interest to public sector officials and outside experts but are not relevant for, or understood by, users.
- ❑ There is insufficient context presented to assess whether actual results were actually what was planned to be delivered, or whether actual results are complete when compared to planned results.

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## Guide to Preparing Public Performance Reports

### Content of the performance report

#### 7. Does the report focus on the few critical aspects of performance?

Features that suggest this recommended practice was applied:	SORP Paragraph	Report Reference
a. The report focuses on the entity's key strategies, goals and objectives.	35	
b. The report describes the public benefits resulting from the entity's work in a manner understandable to users and illustrates those benefits with concrete, outcome-oriented examples of the entity's accomplishments for the reporting period.	41	
c. Users have a clear understanding of what the entity is trying to accomplish.	35	
d. The narratives in the report are supported by performance measures that compare the entity's planned and actual results.	44	
e. Narratives and performance measures support a user's understanding of the entity's few critical aspects of performance.	36	

#### Features that suggest this recommended practice has not been applied:

- ❑ The narrative portions of the report are unclear and/or lack examples of tangible accomplishments.
- ❑ Performance information does not convey whether or how the entity is making progress toward outcomes.
- ❑ The statement from the head of the public sector entity is limited to boilerplate management assurances and fails to highlight key outcomes and accomplishments.
- ❑ Even where the entity's outcomes are clear, the report does not plausibly explain how its outputs and activities are attributable to them.

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## Guide to Preparing Public Performance Reports

### 8. Does the report describe the entity's strategic direction?

Features that suggest this recommended practice was applied:	SORP Paragraph	Report Reference
a. The report summarizes information about the entity's high-level priorities and long-term goals so as to provide context for reported performance.	41	
b. The source of the entity's high-level priorities and long-term goals is provided via references to companion documents or website links for users who need more detail.	37, 41	
c. Sections of the report are devoted specifically to describing how the entity serves the public.	41	
d. The report's description of the entity's goals and objectives helps the user understand how their accomplishment is consistent with the entity's strategic direction.	41	

#### Features that suggest this recommended practice has not been applied:

- ❑ The entity's reported performance information for the period shows no alignment with its strategic direction.
- ❑ No reference is provided to indicate the source of the entity's high-level priorities and long-term goals.
- ❑ Results are reported without context, leaving users without a clear understanding of how current period results support the entity's strategic direction.

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## Guide to Preparing Public Performance Reports

### 9. Does the entity explain actual results for the reporting period and compare them with planned results, explaining any significant variances?

Features that suggest this recommended practice was applied:	SORP Paragraph	Report Reference
a. The report identifies planned results for the reporting period, stated in terms of outputs and outcomes.	43	
b. The report includes a reference to the source document(s) that establish planned results.	42	
c. Actual results are reported, at least on an estimated basis, for all or most performance measures where a planned result was identified.	44	
d. Current period results are explained in the context of the high-level priorities and long-term goals they were intended to support.	47	
e. The entity clearly and candidly acknowledges performance shortfalls.	46	
f. Explanations are provided for all significant variances and give the user reasonable insight into their cause(s).	46	
g. The explanation of variances includes a description of planned actions to minimize them in the future, thereby adding to the user's understanding of the variance and the user's confidence that the variance is being addressed.	47	
h. The entity uses a variety of measurement approaches, particularly when reported results reflect the combined effect of collaboration between several programs or other entities.	48	
i. When results reflect the combined effect of collaboration between several programs or other entities, the reporting entity describes its contribution to results. If any periodic, study-based analyses were performed to support its attribution of results, references to these would be provided.	48	
j. The level and extent of information provided about planned and actual performance is reasonable. It is clear from the report's presentation that the entity considered users' needs for a focus on the few critical aspects of performance, but that other supporting performance information, reports or documentation is available elsewhere for those who need more details.	49	

#### Features that suggest this recommended practice has not been applied:

- ❑ Explanations provide little if any insight into the factors that influence performance and results, particularly where reported results suggest some explanation is required (for example, the entity reports 100% success for all performance measures).
- ❑ The report does not clearly disclose performance shortfalls. Either shortfalls are not specifically disclosed or the report must be read closely to find them.
- ❑ The entity's performance shortfalls are obscured by use of a reporting system that defines success to include meeting less than 100% of a performance target.
- ❑ The report does not consistently include explanations for performance shortfalls.

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## Guide to Preparing Public Performance Reports

### 10. Does the report provide comparative information about trends, benchmarks, baseline data or the performance of other similar organizations?

Features that suggest this recommended practice was applied:	SORP Paragraph	Report Reference
a. The report includes trend information that, at a minimum, presents current period actual results with actual results for at least the two previous periods.	51	
b. Information is provided to allow users to assess plans, relate current achievements to long-term goals, and assess progress over time.	51	
c. Where comparisons are made between actual results and the results of other similar organizations or industry benchmarks, the report would include a description of the steps taken by the entity to ensure the performance information presented for comparison was prepared on the same basis as the entity's own performance information.	52	
d. Where appropriate, the report notes significant differences in measures, definitions and operating circumstances (for example, environmental factors) that could influence a user's perspective on the comparative performance information presented in the report.	52	
e. Actual results are reported, at least on an estimated basis, for all or most performance measures where a planned result was identified.	44	

#### Features that suggest this recommended practice has not been applied:

- ❑ The entity reports results for the current period only, with no prior period or comparative information from other similar entities.
- ❑ Performance targets were established in the annual and/or strategic plan, but actual results for the period are not reported.
- ❑ There is insufficient explanation or contextual details provided to support users' assessments of the entity's progress over time, or to understand how current period results contribute to outcomes.
- ❑ Comparisons with other similar organizations or industry benchmarks may be provided, but they do not assist the user with understanding the context for the entity's own performance.

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## Guide to Preparing Public Performance Reports

### 11. Does the report describe lessons learned and key factors influencing performance and results?

Features that suggest this recommended practice was applied:	SORP Paragraph	Report Reference
a. The report describes the implications of significant variances between planned and actual results. If evaluations were conducted that result in plans to improve the overall performance of individual programs, these plans would be summarized.	54	
b. Where actions are required in the future to close the current period gap between actual and planned performance, the report describes specific steps and estimated time frames to do so.	54	
c. The report indicates subsequent planning documents will address specific performance and management shortcomings identified during the reporting period.	55	
d. There is a summary of the entity's most serious management and performance challenges and the impact(s) they had on performance and results.	56, 64	
e. Where there are risks that had a significant impact on performance, the report includes outlines of the steps needed to bring actual performance in line with planned results, and progress is evaluated in relation to those steps.	60	
f. The report includes an analysis and response to challenges outside the entity's sole control, where these challenges had a significant impact on performance.	63, 67	
g. The report describes prior period challenges addressed and any remaining actions needed to fully implement the resolution.	65	
h. The report describes those dimensions of capacity that have had a critical impact on the achievement of results.	62	
i. The report includes a description of the entity's conduct of business framework and, to the extent this framework impacted performance, highlights the steps being taken to reinforce appropriate values in the everyday conduct of public business.	66	

#### Features that suggest this recommended practice has not been applied:

- ❑ Discussions about risk consist of a lengthy "laundry list" narrative of challenges that provides little insight into the nature of the risks and what must be done to address them.
- ❑ The report replicates information that has already been reported in the entity's planning documents (for example, the strategic plan or annual plan)
- ❑ There is no assessment of entity progress in addressing risks, or it is limited to generalities that do not help the user assess whether steps to address risks will increase the potential to achieve planned outcomes.
- ❑ Discussions about risk do not clearly relate to and/or help explain actual performance results.

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## Guide to Preparing Public Performance Reports

### 12. Did the entity link its financial and non-financial performance information?

Features that suggest this recommended practice was applied:	SORP Paragraph	Report Reference
a. The report includes narratives and performance measures that illustrate the entity understands how financial and non-financial resources contributed to actual results.	69, 72	
b. The report includes a description of the policies, processes and systems used to align financial and non-financial information with the entity's goals and key strategies.	70	
c. All entity costs are linked to individual performance measures, thereby permitting analysis of the level and type of resources required to produce outputs and (ideally) outcomes.	71, 73	

#### Features that suggest this recommended practice has not been applied:

- ❑ There is no link between entity costs and the report's performance information.
- ❑ The report does not describe the contribution made to an outcome from expended resources.
- ❑ Links between performance information and cost seem inconsistent with the financial information provided elsewhere in the report, particularly in terms of amounts budgeted rather than actually expended.
- ❑ Performance information does not use "full cost" data.
- ❑ No comparison is provided of variances in the cost of planned v. actual performance results.
- ❑ Cost data is not calculated in the same manner between reporting periods.

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### 13. Was the basis for reporting disclosed?

Features that suggest this recommended practice was applied:	SORP Paragraph	Report Reference
a. There is a signed statement from management and, as applicable, the responsible elected official that acknowledges responsibility for the preparation and approval of the performance report	75	
b. The report includes information that describes what has been done to ensure the reliability of performance information.	76	
c. There is a description of the reporting entity.	78	
d. The report describes the extent to which users were involved in the choice of the report's focus or the selection of performance measures.	78	
e. The discussion about the report's scope includes a description of the rationale for selecting the few critical aspects of performance presented in the report.	79	
f. Through references to another source (for example, a website) or in an appendix, the report includes definitions of the performance measures, descriptions of the calculation methodologies and sources used to describe results for the period.	80	
g. If performance measures or planned outcomes have changed since the previous reporting period, prior period information presented in the report has been restated to facilitate consistent comparisons.	81	
h. The report describes the entity's commitment to improving the quality of its public performance reporting and to manage for results, including efforts to align its culture, technology, administrative processes and resources.	82	

#### Features that suggest this recommended practice has not been applied:

- ❑ There is no statement acknowledging responsibility for the preparation and approval of the performance report.
- ❑ The report does not inspire confidence that performance information was sufficiently reviewed to ensure reliability.
- ❑ No description is provided of the entity's rationale for selecting the few critical aspects of performance, or to explain whether (or how) users were involved in the choice of the report's focus or the selection of performance measures.
- ❑ Prior period information has not been restated to conform to current period measurement and reporting practices. The report's explanation for this decision is insufficient to support a user's assessment of the credibility of trend and/or variance information
- ❑ The report does not describe the reporting entity.

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