

## Simple Format Reporting Standards – Post-implementation Review

### Questions for respondents

1. What is your overall view on how the standards are working? To help you answer this question you might want to consider whether:
  - (a) performance reports prepared using the standards provide the right kind of information;
  - (b) any new issues have emerged since the standards were issued;
  - (c) there is anything we did not think about or anything we did not get right; and
  - (d) the costs of applying the standards are higher than you expected.
2. What parts of standards, guidance or templates have been working well? Are there any that have been particularly useful?
3. Are there any specific issues that you have encountered in applying the standards, guidance, or templates? If you can, please outline:
  - (a) the specific part of the standard, guidance, or templates that you are commenting on (where relevant);
  - (b) the types of entities affected, how many entities are affected (if you know) and the impact the issue has on them; and
  - (c) how the issue should be addressed.
4. Have you developed any custom guidance to help apply the standards? If yes, please tell us what the guidance covers and whether you think it could be useful to others? We would love to see a copy of it (by separate email to [submissions@xrb.govt.nz](mailto:submissions@xrb.govt.nz)). Any guidance you send us will remain confidential and will not form part of your formal comments.
5. Do you have any other comments you would like to raise about the standards, guidance, or templates?

### Information about respondents

Please tell us:

- Your name
- Whether the comments are from you in a personal capacity, or on behalf of an entity or a number of entities
- Whether you are commenting on the Tier 3 or Tier 4 Standard
- Whether you are commenting on the not-for-profit or public sector version of the standards
- How we can contact you if we need further information

Information about how to respond can be found on [page 3](#) of this document and on our [website](#).