

Tier 1 & Tier 2 Public Benefit Entities PBE FRS 48 Service Performance Reporting Overview of the service performance information reporting process

This series of factsheets aim to help preparers understand the process of reporting service performance information (SPI). Please refer to the **standard** and **guidance** on our website for more information.

Before you start: Understand the purpose and scope of service performance reporting as set out in **FACTSHEET 1**

Document the entity's purpose, vision, its key objectives and what it is hoping to achieve

1

Document how the entity plans to achieve its objectives over the medium to long term

2

Develop processes, systems and controls for measuring and collecting SPI (including supporting documentation)

3

Select an appropriate and meaningful mix of performance measures and descriptions to present SPI for the reporting period

4

Throughout the period - Gather the information (including supporting documentation) required to report selected SPI

5

Determine the most appropriate and meaningful way to present period end SPI

6

Prepare SPI for reporting together with the financial statements

7

Review the SPI to ensure it complies with PBE FRS 48

8

Obtain approval by those charged with governance and prepare for period-end assurance (if applicable)

9

Review and consider improvements for the next period

10

SPI considerations before the reporting period begins
FACTSHEET 2
(Steps 1-4)

SPI considerations during the reporting period
FACTSHEET 3
(Steps 5-9)

As you reflect:
SPI considerations for the next reporting period
FACTSHEET 4 (Step 10)