Name of Judge: ____________________________

Name of Government Submitting Report: ________________________________________

I. Report Requirements (In-house reviewers only)

1. The report clearly outlines the scope of the financial data presented (e.g., general government only).

   YES □ NO □ N/A □

   Explanation: ____________________________________________

2. The report refers users desiring additional detail to the comprehensive annual financial report (or Canadian annual financial report).

   YES □ NO + □

   Explanation: ____________________________________________
3. The financial information in the PAFR is derived from the actual GAAP data in the comprehensive annual financial report OR the financial data includes data on the GAAP basis of accounting.

YES    NO

Explanation:

4. The report includes appropriate narrative or graphic analysis to explain items of potentially significant interest or concern.

YES    NO

Explanation:

II. Report Characteristics

For each of the following categories, please choose the number that best corresponds to your opinion as follows:

1 = Information not presented does not present the required elements in the category
2 = Does not satisfy meets fewer than half of the elements in the category
3 = Partially satisfy meets at least half of the elements in the category
4 = Good meets most or all of the elements in the category
5 = Excellent exceeds all elements in the category

Explanations are required for any rating of 1 or 2 and are encouraged for all ratings. Such explanations will be forwarded to the submitting government as part of their review package. GFOA will hold the source of these comments as well as the identity of all judges, in strict confidence.
At least 2 of the 3 judges must rate the PAFR as Partially satisfy (3), Good (4) or Excellent (5) in all categories weighted at 20% or higher in order for the PAFR to receive the award.

A. Reader Appeal (25%)

A.1 The report is short enough to easily maintain user interest.
A.2 The format of the report is logical and easy to understand.
A.3 The report’s typography is easy to read and appealing to the reader.
A.4 The photographs, charts, graphics or other artwork enhance the report’s appeal.

Explanation:

B. Understandability (40%)

B.1 The report avoids jargon and technical language which may not be immediately understandable to those without a financial or accounting background.
B.2 The report makes good use of charts or graphs to help users better understand the financial data presented and to enhance the financial data presented.
B.3 The report uses narrative to explain financial data and to highlight significant items.
B.4 The report helps users to understand financial data in their proper context by providing appropriate information on past trends (e.g., comparative data).
B.5 The report minimizes the potential for misinterpreting the information presented (e.g., data is consistent, statements are not misleading).
B.6 The report explains in sufficient (but not excessive) detail any disparity between the financial data presented and those same data reported on a GAAP basis (e.g., elimination of certain component units and funds).

Explanation:
C. Distribution/Accessibility (5%)  

C.1 The number of reports distributed or accessed was appropriate for the target audience (also see application form).  
C.2 The mode of distribution (see application) was appropriate for the target audience.  

1 2 3 4 5

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Explanation:

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D. Other (10%)  

D.1 The report was an especially notable achievement for a government of its type and size and/or it was especially innovative or creative in form or content.  
D.2 If I were a user or potential user of the entity’s services (e.g., citizen/taxpayer/pension plan participant) this report would be useful to me.  
D.3 If I were a member of a legislative or oversight body this report would be useful to me.  
D.4 This report, by providing financial information about the government in a readily accessible and easily understandable form, would make the entity more attractive to interested parties (e.g., potential new businesses, residents or pension plan participants).  

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Explanation:

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OVERALL IMPRESSION (20%)

On a scale of 1 to 5, (1 = unsatisfactory, 2 = poor, 3 = average, 4 = good, 5 = excellent) rate your overall impression of this report:

1 2 3 4 5

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Explanation: 

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