



**POPULAR ANNUAL FINANCIAL REPORTING AWARD PROGRAM**

**JUDGE'S EVALUATION FORM**

Name of Judge: \_\_\_\_\_

Name of Government Submitting Report: \_\_\_\_\_

**I. Eligibility Requirements**

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

<b>YES</b>	<b>NO</b>	<b>N/A</b>
+	+	+

Explanation:

\_\_\_\_\_  
\_\_\_\_\_

2. The report refers users desiring additional detail to the comprehensive annual financial report.

<b>YES</b>	<b>NO</b>	<b>N/A</b>
+	+	+

Explanation:

\_\_\_\_\_  
\_\_\_\_\_

3. 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).

YES	NO	N/A
+	+	+

Explanation:

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## II. Report Characteristics

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

- 1 = Poor
- 2 = Marginal
- 3 = Average
- 4 = Good
- 5 = Excellent

**Explanations are required for any rating of 1, 2 or 3. Such explanations will be the basis of comments forwarded to the submitting government as part of their review. The source of these comments are held in strict confidence, as is the identity of all judges in this program.** Other explanations can be made at the judge's discretion.

A. Reader Appeal (10%)

1. The report is short enough to easily maintain user interest (3%)

1	2	3	4	5
+	+	+	+	+

Explanation:

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2. The format of the report is logical and easy to understand (3%).

1	2	3	4	5
+	+	+	+	+

Explanation:

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3. The report's typography is easy to read (1.5%).

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
+	+	+	+	+

Explanation:

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4. The report's typography is appealing to readers (1.5%).

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
+	+	+	+	+

Explanation:

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5. The photographs charts, graphics or other artwork enhance the report's appeal (1%).

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
+	+	+	+	+

Explanation:

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**B. Understandability (25%)**

1. The report avoids jargon and technical language which may not be immediately understandable to those without a financial or accounting background (5%).

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
+	+	+	+	+

Explanation:

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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 (5%).

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
+	+	+	+	+

Explanation:

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3. The report uses narrative to explain financial data and to highlight significant items (5%)

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
+	+	+	+	+

Explanation:

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4. The report helps users to understand financial data in their proper context by providing appropriate information on past trends (e.g., comparative data) (5%).

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
+	+	+	+	+

Explanation:

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5. The report minimizes the potential for misinterpreting the information presented (e.g., data is consistent, statements are not misleading) (5%).

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
+	+	+	+	+

Explanation:

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C. Distribution (7.5%):

1. The number of reports distributed was appropriate for the target audience (also see application form) (3%).

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
+	+	+	+	+

Explanation:

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2. The mode of distribution (see application) was appropriate for the target audience (4.5%).

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
+	+	+	+	+

Explanation:

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D. Other (7.5%)

1. The report was an especially notable achievement for a government of its type and size (1.5%).

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
+	+	+	+	+

Explanation:

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2. The report was especially innovative or creative in form or content (1.5%).

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
+	+	+	+	+

Explanation:

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3. 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 (1.5%).

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
+	+	+	+	+

Explanation:

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4. If I were a member of a legislative or oversight body this report would be useful to me (1.5%).

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
+	+	+	+	+

Explanation:

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5. This report would make the entity more attractive to interested parties (e.g., new businesses, citizens or participants). (1.5%).

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
+	+	+	+	+

Explanation:

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### **SUMMARY (50%)**

Overall, on a scale of 1 to 5, (1 = poor, 5 = excellent) I would rate this report:

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
+	+	+	+	+

Rating/Score: \_\_\_\_\_

Explanation: \_\_\_\_\_

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**Government Finance Officers Association**