



Annex A: Questions on preparers questionnaire:

1. The impact assessment consultations were issued in October 2015, 3 years before the adoption of the standard in the public sector. Was the timing of these consultations early enough, and do you feel you were given enough time to respond? If not, when should the consultations have been published and/or how much time should have been allowed for response?
2. The Exposure Drafts were issued in August 2016, setting out the proposed public sector adaptations. These were issued 2 years before the adoption of the standard in the public sector. Was the timing of this exposure draft early enough and do you feel you were given enough time to respond? If not, when should the Exposure Drafts have been published and/or how much time should have been allowed for response?
3. The HMT application guidance for IFRS 9 and IFRS 15 was published in December 2017, alongside the draft 2018-19 FReM. In your opinion, was this guidance issued with enough time to implement the public sector adaptations? If not, when should the HMT application guidance have been published?
4. In response to recommendations from Ministers, the final budgeting guidance on IFRS 9 was issued in March 2019. Was there enough communication from the Treasury about these changes? If not, what would have been more appropriate communication?
5. Was there enough engagement from the Treasury when setting out the Treasury's draft implementation timeline, including when you could expect to receive certain documents and what you would need to know to fully respond to the Treasury's consultations? If not, what would have been a more appropriate timeline and level of engagement?
6. Is there anything you think your organisation could have done earlier to feel more prepared for the implementation of IFRS 9 and IFRS 15?
7. Do you have any other comments on the timing of any of the documents issued by the Treasury that relate to either IFRS 9 or IFRS 15?
8. Did the final public sector adaptations in the FReM align with the expectations set by the Exposure Drafts? Please use the box below to tell about any suggested improvements in alignment.
9. Did the HMT application guidance give sufficient information on the public sector specific issues? What issues do you feel the guidance did not cover, or could have covered more fully?
10. How useful was the HMT application guidance and how could it be improved generally?
11. How much did you use the HMT application guidance?
12. Do you think the FReM appropriately reflected the public sector specific points raised in the HMT application guidance? If not, what is missing from the FReM?

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13. Do you think the interpretation and adaptations are sufficiently explained in the HMT application guidance and the FReM? If not, where do you think more explanation is needed?
14. Are there any other adaptations and interpretations you think the Treasury should consider adding to the FReM?
15. Are there any areas in the FReM relating to IFRS 9 and IFRS 15 you would appreciate further clarification on, or you believe are not clear enough / contradict with other parts of the FReM?
16. Between the guidance contained in IFRS 9, IFRS 15, HMT application guidance and the FReM, do you consider you had sufficient guidance relating to disclosures in annual reports and accounts? If not, where do you think there was insufficient guidance?
17. Was the whole suite of support via the Government Finance Conference, the Government Finance Academy training, Technical Accounting Centre of Excellence and HMT application guidance sufficient? If not, please let us know about anything else that would have been helpful to you.
18. Do you feel that your organisation could have made better use of the Treasury guidance and training provided to support implementation of IFRS 9 and IFRS 15?
19. Do you have any other comments on the content of any of the documents or training issued by the Treasury in relation to either IFRS 9 or IFRS 15?
20. Has the information provided in your annual reports and accounts been used internally for decision making?
21. Has the information provided in your annual reports and accounts been used by those in charge of governance in your organisation?
22. When providing information in the annual reports accounts (ARAs), was the usefulness of information for users an inherent consideration when preparing the disclosures in ARAs, or was the focus on compliance?