



HM Treasury

Performance Report Thematic Review

Update and discussion

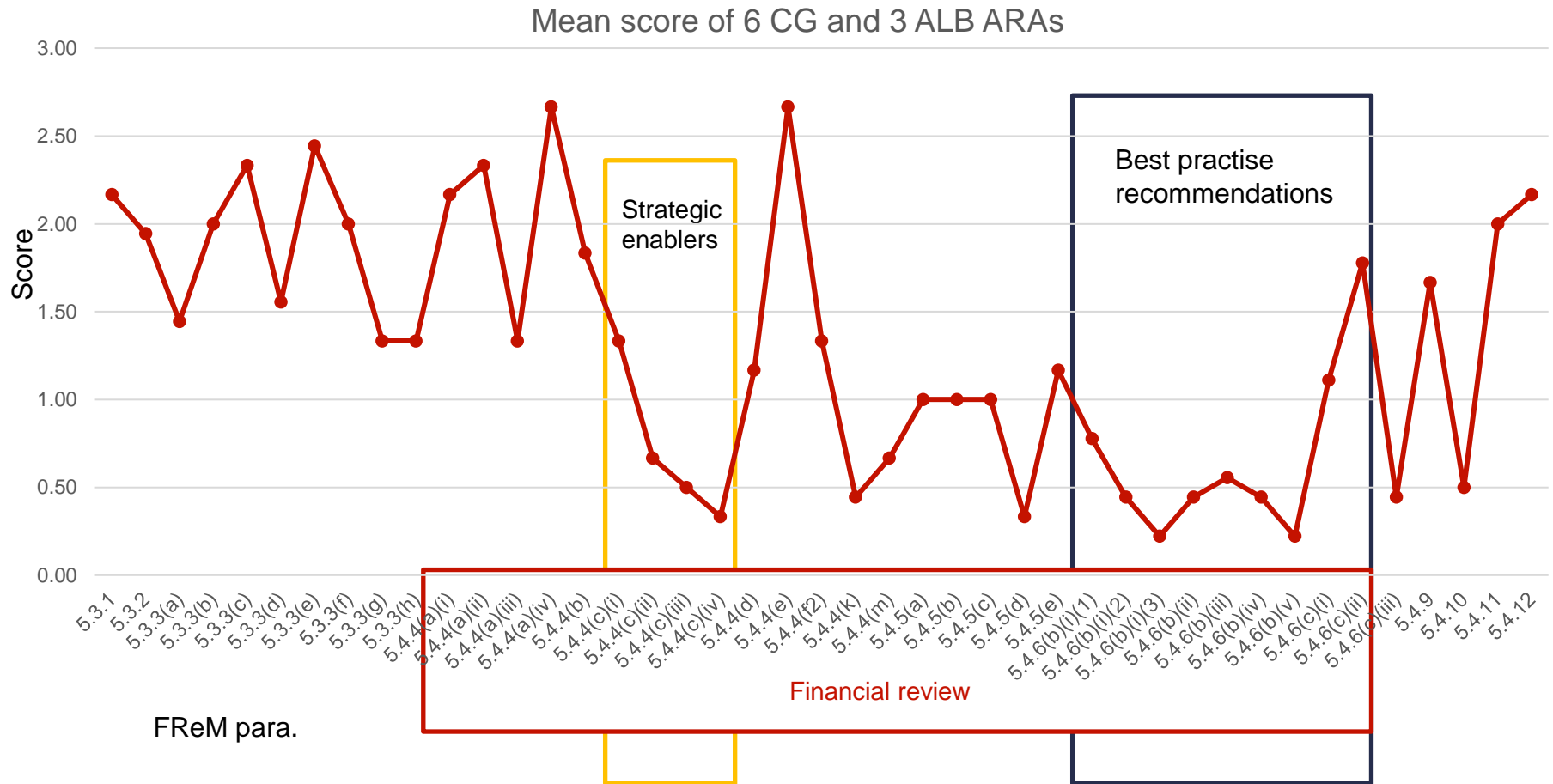
Detail on the scope of the review

Topic	Scope of review
<p>A more specific thematic review of the Financial review section within Performance Analysis to consider how well departments are conveying their financial performance in terms which the lay reader can understand.</p>	<p>A review of the application of guidance in FReM (paragraphs 5.4.4-5.4.6). The review would consider if the guidance is fit for purpose, general compliance with the guidance and how FReM guidance fits in with our best practise examples.</p>
<p>A review of how well government departments are doing in telling their story in easily understandable terms to the lay reader in the Performance sections (overview and analysis).</p>	<p>A review of the application of guidance in FReM (paragraphs 5.3-5.4) and related PES paper providing guidance on preparation of ARAs. The review would consider if the guidance is fit for purpose, general compliance with the guidance and how FReM guidance fits in with our best practise examples.</p>

Engagement scoring

0	No engagement with FReM request
1	Some engagement with FReM request
2	Engagement meets FReM request
3	Engagement above FReM request
4	Above and beyond FReM request

Sample FReM engagement review



Discussion points

- Why do you think there is low engagement in some areas?
- Why do you think there is more engagement in other areas?
- Do you think the FReM guidance is reasonable in its ask?
- Do you think the FReM requests are helpful for the reader?

- Do you have any thoughts or suggestions for the direction of this review?

Link to FReM - [2021-22_FReM_-_Dec_21.pdf \(publishing.service.gov.uk\)](#)