IPAA WA ANNUAL REPORTING SEMINAR – 16 April 2014
FOLLOW-UP QUESTIONS AND RESPONSES

1. Accessibility queries

- Clarity over font size –12 point Arial font is no longer relevant given users can zoom in and out of online documents. Suggestion that size 10-12 should be made acceptable.
- Clarity over formatting requirements (Word, PDF, HTML) - Issue over the requirement to ensure all copies of the Annual report are identical.
- Clarity over column layout – A four column layout results in 8 point font. This may be seen as a good structure, however it does not meet accessibility requirements.

Response

The priority for all Annual reports is that users are able to read the document whilst it is online, irrespective of the user's technology or skills. Accordingly, 12 point Arial font remains the requirement for all Annual reports this year.

Irrespective of the file type (Word, PDF, HTML) the **content** within the Annual report **must be exactly the same**. Wherever possible, the documents should also be identical in layout whether they are printed or online. However, if agencies wish to create a 'text only' or 'reduced graphics' version of their report for any reason, then it is permissible to do so as long as the content remains exactly the same. Please note, that agencies will need to provide the following in this scenario:

- An Annual report document that is to be provided online, with the ability to print.
- A 'reduced' version of the Annual report that is to be provided online, with the ability to print.

If a four column layout cannot meet the 12 point font requirement, then it cannot be used.

2. Timing query

- 90 days does not provide enough time for some agencies to generate a complete report. Is it possible for the time period to be lengthened?

Response

The 90 day period is a requirement under s.64 of the *Financial Management Act 2006*. As such, the 90 day period will remain.

3. Compliance query

- To what extent do GTEs have to comply with the Framework?

Response

It is not mandatory for GTE's to comply with the Annual Reporting Framework, however it is highly recommended.

Note:

It is important to note that the Annual Reporting Framework arises from legislation and other mandatory directions from government regarding annual reporting. This must take precedence over any other style and marketing preferences. The Framework is not optional for those agencies within its scope.