**<IR> Framework Revision: Summary of U.S. Regional Focus Group Discussion**

**Statement of responsibility for an integrated report**

1. Do the adjustments to paragraph 1.20 simplify the statement of responsibility effectively?
2. Does the framing of process disclosures meet the goals of promoting accountability and integrity while still providing flexibility?

**Process related disclosures**

1. Does the Consultation Draft strike an appropriate balance between maintaining a principles-based approach and usefully informing preparer considerations?

**Those charged with governance**

1. Does the Glossary sufficiently clarify the potential inclusion of management personnel in the scope of those charged with governance?
2. Do paragraphs 1.21 and 1.22 sufficiently recognize variations in governance models?

**Business model considerations**

1. Does paragraph 4.19 sufficiently differentiate outputs from outcomes?
2. Does Figure 2 effectively distinguish outputs from outcomes and link outcomes to value creation, preservation or erosion?
3. Does the final sentence in paragraph 4.19 sufficiently encourage evidence-based reporting of outcomes?
4. Does the increased emphasis on value preservation and value erosion encourage more balanced reporting of outcomes?

**Treatment of impacts**

1. Does the closing sentence of paragraph 4.20 sufficiently address the coverage of impacts under the term 'outcomes'?

**Purpose of an integrated report**

1. Should paragraph 1.7 extend beyond providers of financial capital alone to include providers of other forms of capital?

**External reporting standards and frameworks**

1. Do you support the creation of a resource outside the <IR> Framework (e.g. an online database) to showcase authoritative sources of indicators and methodologies across the capitals? If yes, to which standards, frame- works or initiatives should the resource point?

**Integrated thinking**

1. Should the IIRC address the concept of integrated thinking more deeply? If yes, what additional guidance is needed?

**Technology**

1. Should the IIRC explore the role of technology in future corporate reporting as a priority? If yes, what technology considerations should be addressed?

**Open feedback**

1. Were there other comments not already addressed by the group’s responses to Questions 1 - 14?