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| **NOTE TO FIRMS:**  **The AICPA has developed sample questions which you can use to identify clients or prospective clients who may be interested in using the Financial Reporting Framework for Small- and Medium-Sized Entities (FRF for SMETM). Here are three options for using these questions:**   1. **Create an online survey using a free online survey tool (such as SurveyMonkey or kwiksurveys).**     1. **To make it easier for clients or prospective clients to respond to the survey, place the survey link on your firm’s website, Facebook page or in an article in your newsletter. A sample article is provided in the AICPA’s FRF for SMEs CPA Toolkit.**    2. **If you’d like to see an example of this survey online, you can complete this one:** [**https://www.surveymonkey.com/s/FRFSMEINTEREST**](https://www.surveymonkey.com/s/FRFSMEINTEREST) 2. **Create a webpage on your site with form fields similar to those you use for a “contact us” page. The link to that page can be included in your website or newsletter article.** 3. **Post the survey as a Word document on your website and ask the survey taker to email it to a specific email address within your practice.**   **Whichever option you choose, be sure to assign a staff member to collect responses and coordinate the follow-through.** |

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**Client Interest Survey:**

**Financial Reporting Framework for Small- and Medium-Sized Entities**

Are you interested in learning how to get financial reports that quickly reveal the key factors you need to run your business? The Financial Reporting Framework for Small- and Medium-Sized Entities (FRF for SMEs TM) provides small businesses with an opportunity to obtain robust, relevant financial statements that are simplified and cost efficient. The FRF for SMEs may also be an option for your business if your financial statement users (lenders, bonding agencies, etc.) don’t require GAAP financials.

Many small businesses currently use non-GAAP reporting options, such as tax or cash bases of accounting. Your CPA and the users of your financial statements can work with you to help you decide the reporting framework, whether it’s GAAP, the FRF for SMEs, tax, etc., that best suits your business’s financial reporting needs.

If you’re interested in learning more about the FRF for SMEs and exploring whether it may be an appropriate financial reporting option for your business, please take this short survey. We will get in touch with you soon to schedule a more in-depth meeting.

\* **Information is required**

**First, some information about you:**

1. Your name \*
2. Your business \*
3. Your title
   1. Owner
   2. Controller
   3. Other \_\_\_\_\_\_\_\_\_\_\_\_
4. Your phone number \*
5. Your email address\*
6. Are you required to provide financial statements for any of the following?
   1. Banks or other lenders (loan covenants)
   2. Bonding agencies
   3. Investors
   4. Other \_\_ Please specify \_\_\_\_\_\_\_\_\_\_
7. What basis of accounting is used in your current financial statements?
   1. GAAP
   2. Tax
   3. Cash
   4. Other \_\_ Please specify \_\_\_\_\_\_\_\_\_\_
   5. Unsure
8. How did you hear about the FRF for SMEs?
   1. The firm’s website or newsletter article
   2. The firm’s social media (Facebook, Twitter, LinkedIn)
   3. Someone from the firm brought it up
   4. A speaker at an event
   5. News media
   6. AICPA advertisements
   7. Other \_\_\_ Please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_
   8. This is the first I’ve heard about it

Thank you very much for letting us know about your interest in the FRF for SMEs. We will be in touch soon to schedule a convenient time to meet and discuss whether this streamlined financial reporting framework can benefit your business. In the meantime, if you have questions contact Firm contact name, via email at email address or by phone at xxx-xxx-xxxx.