

WHITE PAPER

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CRITERION 1—PURPOSE AND SCOPE

Keywords:

Purpose; Scope; Coverage of key, major, or critical programs and services

Why is it important:

Inform users of the performance report's intended purpose and audiences and identify the included programs and services. A clear and concise statement of purpose and scope enables users to assess the completeness and relevance of the report and the conclusions that can be drawn about the organization's performance.

Description:

- a. The purpose of the report is explicitly stated
- b. The identified purpose of the report:
 1. is expressed as presenting performance information to the public
 2. is expressed as presenting performance information to the public and includes meeting other objectives, such as budget allocation and internal management of programs
- c. The scope of the report is explicitly stated
- d. The scope of the report covers
 1. some of the key/major/critical programs and services
 2. most of all key/major/critical programs and services
- e. The scope statement is consistent with the report itself
- f. The rationale for including or excluding programs or services is provided
- g. The percent of the total budget, expenses/expenditures, and /or other resources represented by the reported-upon programs and services is specified
- h. A description of the report's contents is provided

Evaluation:

Score	Contents
0	Not enough for a score of 1
1	Including a OR Including c
2	Including a, b1, c, d1 and e
3	Including a, b2, c,d2,e, f, g, AND h

Note:

Care should be taken to recognize the difference between what is evaluated in Criterion #1 and #2 (statement of major goals and objectives). Criterion #1 deals with the purpose of the performance report (i.e. the intended audience and how they want to use the report), while

critterion #2 deals with the goals (i.e. purpose) of the governmental entity and its programs/services. Critterion #1 also deals with the scope of the report (i.e. which government services are being reported on).

CRITERION 2—STATEMENT OF MAJOR GOALS AND OBJECTIVES

Keywords:

Major goals and objectives; Source

Why is it important:

Clearly stating, explaining and identifying the source of an organization’s major goals and objectives that have potential decision-making or accountability implications, enables users to understand the origin and process by which the organization established these, and allows users to understand the expectations of the organization and relate and compare results to their stated goals and objectives.

Description:

- a. Goals, objectives or other statements of purpose are presented for
 - 1. some of the programs or services reported upon in the report
 - 2. most/all programs or services reported upon in the report
- b. The source of the goals/objectives, which could be a strategic plan or stakeholder input, is identified
- c. A narrative description or pictorial display is provided to explain how the goals/objectives relate to the jurisdiction’s mission and each other
- d. There is an indication that the goals/objectives are used for more than reporting accountability

Evaluation:

Score	Contents
0	Not enough for a score of 1
1	Including a1
2	Including a2 and b
3	Including a2, b, c, and d

Note:

Care should be taken to recognize the difference between what is evaluated in Criterion #1 (purpose and scope of the report) and Criterion #2 (statement of major goals and objectives). Criterion #1 deals with the purpose of the performance report (i.e. the intended audience and how they want to use the report) and the scope of the report (i.e. which government services are being reported on). Separately, criterion #2, deals with the goals (i.e. purpose) of the governmental entity and its programs/services. Quality performance reporting includes goals for each major program and service.

CRITERION 3—INVOLVEMENT IN ESTABLISHING GOALS OBJECTIVES

Keywords:

Involvement of citizens, elected officials, management, and employees; Establishing goals and objectives

Why is it important:

Provide information that will help users identify who has been involved in establishing goals and objectives, determine the extent of that involvement, and decide whether those responsible for achieving results participated in the establishment of such goals and objectives.

Description:

- a. The report addresses the level and type of involvement of citizens, elected officials, management, and employees in setting the organization’s goals and objectives
- b. The report identifies the extent of stakeholder involvement as:
 - 1. None/little
 - 2. Limited
 - 3. Extensive

Evaluation:

Score	Contents
0	Not enough for a score of 1
1	Including a and b1
2	Including a and b2
3	Including a and b3

NOTE:

This criterion expects the level and type of involvement to be explicitly stated.

CRITERION 4—MULTIPLE LEVELS OF REPORTING

Keywords:

Levels of reporting; Layering, Relationship between levels

Why is it important:

User needs for information vary by interest, knowledge, and analytical sophistication. Effectively reporting to different groups of users is best accomplished by presenting information in a hierarchical, layered fashion or at multiple levels. This allows specific users to find the appropriate and desired level of performance information that meets their interests and needs. To best assist users interested in utilizing more detailed and specific information, the higher level of reporting may serve as an introduction that enables users to determine where they need to go to review and study more detailed information. Governments may issue several documents that present performance information, each directed at a different audience, thus spreading this information among several reports rather than placing it all in a single report.

Description:

The report contains:

- a. An overview or introductory summary
- b. Information about specific programs as a whole
- c. Information presented in hierarchical order
- d. Levels of information that are referenced to each other
- e. Performance data for specific strategies or activities within programs and services
- f. Links between the levels of information

Evaluation:

Score	Contents
0	Not enough for a score of 1
1	Including a OR Including b OR Including c
2	Including a, b, c and d
3	Including all

Note:

Care should be taken to recognize the difference between what is evaluated here in Criterion #4 and Criterion #13 (aggregation and disaggregation of information). This criterion addresses how the report is structured, in that it should have an introductory summary and overview, followed by detailed sections on each major program or service. Criterion #13 focuses on performance information for individual programs and services for the entire reporting jurisdiction, broken down or separated into various smaller classifications, such as by neighborhood or demographics.

CRITERION 5—ANALYSIS OF RESULTS AND CHALLENGE

Keywords:

Major results; Identified challenges

Why is it important:

Provides users with an executive summary that objectively analyzes and discusses the organization's general performance and its **overall** results for the reporting period, including the challenges it faces in achieving its mission, goals and objectives. This enables users to assess whether the organization has been making overall progress in achieving its objectives and select areas they wish to investigate in more detail.

Description:

The report should contain an executive or management analysis that summarizes the jurisdiction's overall results of performance in order to provide an entry point into the the report for users, including:

- a. Highlights or references to major goals and objectives
- b. Highlights of major and critical results
- c. Highlights of major and critical results in terms of outcomes and efficiency
- d. Summarized results that fairly present both positive and negative aspects of the organization's performance
- e. A discussion of major internal and external challenges for the program and services
- f. A narrative discussion of actual results and how they compare to expectations

Evaluation:

Score	Contents
0	Not enough for a score of 1
1	Missing a OR Missing b OR Missing d OR Missing e
2	Including a, b, d and e
3	Including all

Note:

Care should be taken to recognize the difference between what is evaluated here in Criterion (#5) versus Criterion #12 (factors affecting results). Criterion #5 addresses addresses whether the report discusses the general performance of the organization and states the future challenges it faces as a whole. Criterion #12 focuses on reporting individual measures and the internal and external factors that influenced the results.

CRITERION 6—FOCUS ON KEY MEASURES

Keywords:

Key measures; Percentage of budget or spending measured and reported on; Concise, comprehensive coverage of performance

Why is it important:

The report should focus on key measures of performance in order to provide users with a basis for assessing the results for key, major or critical programs and services against the organization’s major goals and objectives. Performance reports should provide users with enough information to develop their own conclusions about important aspects of an organization’s performance, without overwhelming them with more information than they can assimilate. At each level of reporting, the report should ensure it is appropriately concise to help users focus on, and understand, the specific kinds of details expected to be of interest to those who choose to examine that level of reporting.

Description:

The determination of whether a report focuses on key measures of performance while being appropriately “concise yet comprehensive” can be judged using the following guidelines:

- a. Results are reported for goals and objectives identified as key, major, most critical or highest priority.
- b. The percentage of the organization’s budget or expenditures measured and results reported on within the report is:
 1. at least 25%, but less than 50%
 2. at least 50%, but less than 75%
 3. 75% or greater
- c. Within the report, readers are able to locate the information they consider important for assessing results without feeling overburdened.

Evaluation:

Score	Contents
0	Not enough for a score of 1
1	Including a and c OR Including b1 and c
2	Including a, b2 and c
3	Including a, b3 and c

Note:

This criterion assesses whether the performance report presents results for major programs and services of the entity and explicitly identifies, measures and reports on a significant portion of total spending.

CRITERION 7—RELIABLE INFORMATION

Keywords:

Assess; Reliability of reported performance information

Why is it important:

The report should provide information that enables users to assess the reliability and credibility of the reported performance information and facilitate determining their degree of confidence in the reported performance data. Once that basis is established, the information will be more widely and effectively used in the decision-making process.

Description:

The report should provide readers:

- a. A statement that the organization was unable to assess the reliability of the reported performance information or a statement that the organization has not taken steps to assess the reliability of the performance information.
- b. A statement about what has been done to assess or ensure the reliability of the reported performance information.
- c. The organization's plan for assuring the reliability of the performance information.
- d. Identification of the sources of the data used to report performance.
- e. An understanding that the report contains no data known to be inaccurate or misleading.
- f. Information identifying any limitations in the data, and a description of the organization's plans to address the stated limitations.
- g. Assurance by an external party that at least a significant portion of the reported performance information is reliable.

Evaluation:

Score	Contents
0	Not enough for a score of 1
1	Including a
2	Including b OR Including c OR Including d and e
3	Including b, c, d, e, and f OR Including b, d, e, f, and g

Note:

Although an audit of performance measures or the data systems is beneficial, this criterion assesses what steps, if any, the report indicates have been taken to ensure the reliability of the performance information and the underlying information systems.

CRITERION 8—RELEVANT MEASURES OF RESULTS

Keywords:

Performance measures; Relevant; Linked to mission, goals, and objectives

Why is it important:

Ensure that reported performance measures reflect the organization’s goals and objectives and provide users with a basis for understanding the degree to which those goals and objectives have been accomplished.

Description:

- a. The relationship between the reported performance measures and the organization’s stated (or assumed) mission, goals, and objectives is clear for most programs or services.
- b. Input and output measures are reported for most programs and services AND efficiency and outcome measures are reported for some programs or services.
- c. Outcome measures are the primary focus of the performance information for most programs supplemented by input, output and efficiency measures.

Evaluation:

Score	Contents
0	Not enough for a score of 1
1	Including a
2	Including a and b
3	Including a, b, and c

Note:

This criterion assesses whether the selected measures facilitate assessing the degree to which the report provide explicit links between the entity’s goals and the measures selected to measure results. Some entities use visual representations of these linkages in strategy maps or logic models.

CRITERION 9—RESOURCES USED AND EFFICIENCY

Keywords:

Resources; cost-effectiveness; input; output; cost trends

Why is it important:

Facilitates an assessment of the amount of resources used and the efficiency, cost-effectiveness and economy of programs and services during the current period as well as over time, in comparison to targets, norms, and relative to similar organizations.

Description:

The report includes

- a. The amount of resources used (i.e., materials, labor); or spending by department; or the costs of programs or services
- b. Year-to-year trends in: the amount of resources used, or spending by department or costs of programs or services
- c. Costs per outputs for most programs
- d. Year-to-year trends on costs of outputs and outcomes, specifically efficiency and cost-effectiveness measures, and these results are compared against internal targets and/or benchmarked against similar entities

Evaluation:

Score	Contents
0	Not enough for a score of 1
1	Including a
2	Including a, b and c
3	Including all

Note:

This criterion evaluates the reported relationship between inputs (spending) and outcomes and outputs, that is efficiency. At a minimum the resources used to finance the programs and services or the costs by program should be presented. Superior quality reports measure and present cost per outputs and outcomes as well as the associated trends.

CRITERION 10—CITIZEN AND CUSTOMER PERCEPTIONS

Keywords:

Perceived quality; service results; feedback

Why is it important:

Ensure that the organization has received and is aware of the perceptions of both citizens and service recipients (customers). These perceptions should be reported as a companion to the 'objective' measures of service results.

Description:

- a. The report includes citizen/customer perceptions as a supplement to other "objective" measures for services/programs for:
 1. A few programs or services
 2. Most programs services
 3. All programs or services for which such information would be appropriate.
- b. The report describes how the information about perceptions was obtained and/or identifies the questions asked

Evaluation:

Score	Contents
0	Not enough for a score of 1
1	Including a1
2	Including a2
3	Including a3 and b

Note:

Although citizen/customer perception on the overall effectiveness of the government is useful, this criterion looks for perception measures that relate specifically to each of the major programs and services.

CRITERION 11—COMPARISONS FOR ASSESSING PERFORMANCE

Keywords:

Frame of reference; industry standards, targets

Why is it important:

Provides a clear frame of reference for assessing the performance of the organization, its programs and services. Therefore, the most suitable types of comparisons for reporting accountability are comparisons against internally established targets and time series. Reporting results relative to other similar jurisdictions or industry standards can also be informative, as long as significant differences in measures or circumstances are noted.

Description:

The report includes:

- a. Comparisons to other periods **and/or** targets for some programs
- b. Comparison to other periods **and** targets for most programs
- c. Comparisons to similar jurisdictions or other benchmarks
- d. The use of tables, graphs, or charts to present comparisons
- e. Explanation of significant trends, including discussion of reasons for failure to achieve targets or why targets have been significantly exceeded
- f. Steps taken to achieve targets

Evaluation:

Score	Contents
0	Not enough for a score of 1
1	Including a
2	Including b
3	Including b, c, d, e, and f

Note:

This criterion assesses the degree to which performance comparisons are reported. Two measures are considered most suitable for reporting accountability: relative to internally established targets and time series. Comparisons to similar programs or services delivered by other jurisdictions or industry standards are also informative.

CRITERION 12—FACTORS AFFECTING RESULTS

Keywords:

Factors affecting results; effect on performance; reasons

Why is it important:

Help users understand the context in which the entity is operating, including the internal and external factors that have had a significant effect on performance, such as the relevant conditions in the state/region/community or in the operating environment of the reporting organization. These may include internal factors (resource limitations, staffing levels, unexpected delays) and external factors independent of the entity (the economy, the weather, legal matters, and population changes).

Description:

- a. The report discusses the internal and external factors affecting results
 1. For some programs
 2. For many programs
 3. For all programs

Evaluation:

Score	Contents
0	Not enough for a score of 1
1	Including a1
2	Including a2
3	Including a3

Note:

Care should be taken to recognize the difference between what is evaluated here in Criterion #12 and Criterion #5 (analysis of results and challenges). Criterion #12 helps users understand the factors that affected the results, which are primarily historical reasons. These factors are often external to the organization or outside of the organization's control, such as population changes, resource limitations, unexpected delays, weather, the economy or legal matters. By contrast, Criterion #5 deals with discussing the overall performance of the organization and identifying the future challenges facing the organization.

CRITERION 13—AGGREGATION AND DISAGGREGATION OF INFORMATION

Keywords:

Disaggregation; Different instances; Map; Graph; Chart

Why is it important:

The level of information reported should be evaluated in order to ensure reported performance is representative of true performance, not obscured because it is highly aggregated, and relevant for users with different interests and needs.

Description:

The report contains:

- a. Performance results data that are disaggregated for individual instances by geographic area and/or by institutional unit and/or by demographic group, and/ or by type of user, and/or the extent the service has been used:
 - 1. In a few individual instances indicating recognition of the criteria.
 - 2. In a significant number of instances for which it would be appropriate.
 - 3. In virtually all instances for which it would be appropriate
- b. Maps and charts are used to display the disaggregations
- c. A valid statement indicating that because of the organization’s size and homogeneity, disaggregation is not necessary

Evaluation:

Score	Contents
0	Not enough for a score of 1
1	Including a1
2	Including a2
3	Including a3 and b OR Including c

Note:

Care should be taken to recognize the difference between what is evaluated here in Criterion #13 and Criterion #4 (multiple levels of reporting). Criterion #13 primarily deals with assessing whether reported measures for individual programs and services are broken down and separated into smaller classifications, such as by geography, age, race, or institution. Criterion #4 focuses on the report structure, assessing whether it contains an introductory summary and overview, followed by detailed sections on each major program or service.

CRITERION 14—CONSISTENCY

Keywords:

Change in methodology; Measures; Presentation; Reasons; Comparison

Why is it important:

Allow users to compare performance from period to period; better understand the organization's performance over time; and be informed of changes in measures/methodology and the reasons underlying those changes.

Description:

Within the report:

- a. There appear to be no changes in the measures or measurement methodology, although the report includes no statement explicitly indicating that there have been no changes
- b. Changes in measures or measurement methodology are identified, either explicitly with each changed measure or methodology, or summarized with other changed measures and methodologies
- c. The reasons for the changes are presented
- d. A statement indicates there have been no changes in measures or measurement methodology
- e. This is the entity's first report
- f. Data for both the new and the replaced measures and methodologies are provided to facilitate user ability to draw comparisons. Gaps in information, if present, are explained.

Evaluation:

Score	Contents
0	Not enough for a score of 1
1	Including a OR Including b
2	Including b and c OR Including d OR Including e
3	Including b, c, and e

Note:

Care should be taken to include in the report identification and discussion of any changes in actual measures and measurement methodology.

CRITERION 15A—EASY TO FIND AND ACCESS

Keywords:

Online; Print; Contact information; Links; Accessibility

Why is it important:

Ensure that potential users are aware that the report is available and stir their interest in obtaining and reading it.

Description:

- a. The report is publicly available in printed form or on the Internet
- b. The report provides information on how to obtain additional copies or access the report on the Internet; or the entity’s Website identifies the report’s availability and provides link to the performance report.
- c. The report provides information describing ways in which the entity is proactive in making the report accessible in meaningful ways to the public, (e.g., the report is published in different languages or the report is mailed to each household in the jurisdiction)

Evaluation:

Score	Contents
0	Not enough for a score of 1
1	Including a
2	Including a and b
3	Including all

CRITERION 15B—EASY TO UNDERSTAND

Keywords:

Media; Methods; Visual; User friendliness; Concise; Sections; Sub-headings

Why is it important:

Ensure that report provides performance results in forms that enable different users to easily digest and understand the material and use it to reach conclusions about the results of the organization.

Description:

- a. The report uses graphs and charts to present
 1. some performance information
 2. most or all of the performance information
- b. The report was an appropriate length for the size of the entity and the information intended to be conveyed
- c. Various presentation and formatting techniques were used to make the report easy to understand
- d. The report seeks input from its readers to improve the future report; or includes the names, addresses and phone numbers or email addresses of person to contact for additional information; defines acronyms; or prepares a separate “summary” report, if warranted.

Evaluation:

Score	Contents
0	Not enough for a score of 1
1	Including a1
2	Including a2, b and c
3	Including a2, b, c and d

Note:

The appropriate length or level of detail provided varies depending upon the explicit purpose and intended audience of the report. Reports should explicitly state their purpose (i.e. the audience and the intended uses of the information) and consistent with that purpose, the length and level of detail of reports should vary.

CRITERION 16—REGULAR AND TIMELY REPORTING

Keywords:

Date; Frequency; Fiscal year; Timely

Why is it important:

Ensure that organizations report performance information on a regular and timely basis so that users can use the information contained within the report as a key part of their decision-making and accountability process.

Description:

- a. The time period covered by the report is indicated
- b. The time period covered by the measures is indicated
- c. The issuance date of the report is identified and timely
 - 1. which is reasonably soon after the fiscal year end
 - 2. which is no more than six months after the end of the period reported upon
- d. The span of the fiscal year is identified
- e. The frequency of reporting is discussed, including an explanation of why the reporting for all or part of the organization is less frequent than annually, if applicable
- f. The results reported for the services are the actual results, or at least estimates of the actual results, for the same period for which the report was issued

Evaluation:

Score	Contents
0	Not enough for a score of 1
1	Including a OR Including b
2	Including a, c1, f OR Including b, c1, f
3	Including a, b, c2, d, e and f

Note:

Preparers determine the frequency and timing of reports and should explicitly provide the basis or rationale underlying these decisions within the document. This permits readers to assess whether the frequency of reporting is consistent with the report’s purpose.