

Strategic Planning and Performance Measurement

Evaluation Report
December 2004

Office of Performance Evaluations
Idaho State Legislature



Report 04-04

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Maxine T. Bell
Debbie S. Field
Donna Boe

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Office of Performance Evaluations
700 W. State Street, Lower Level, Suite 10
P.O. Box 83720, Boise, Idaho 83720-0055



Office of Performance Evaluations Idaho State Legislature

Joe R. Williams Building
Lower Level, Suite 10
P.O. Box 83720
Boise, Idaho 83720-0055

Phone (208) 334-3880
Fax (208) 334-3871
www.state.id.us/ope

Rakesh Mohan
Director

**Joint Legislative
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Senators

Shawn Keough, Co-chair
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November 30, 2004

Members
Joint Legislative Oversight Committee
Idaho State Legislature

Last March, you directed us to review the effectiveness of Idaho's strategic planning and performance measurement process and make suggestions for improvement. Lawmakers were concerned about the quality of performance information produced by the current process.

This evaluation report offers five recommendations for revising the process. The recommendations are based on the premise that easy access to accurate and meaningful performance information is fundamental to improving accountability in government. Such information is even more important when resources are scarce and demands for public services continue to rise.

Budget and Policy Analysis fully endorses all of the findings and recommendations in this report. The Office of the Governor fully supports efforts to improve the current process, though it cautions that resources may be needed to implement the recommendations.

Cognizant of resource limitations, we developed recommendations that can be implemented incrementally, if necessary. One recommendation, which calls for minor revisions to the current process, will require little or no additional resources.

We appreciate the support of Budget and Policy Analysis and the Office of the Governor, as well as the cooperation of the seven agencies we worked with, in conducting this study. Finally, the study could not have been completed without the valuable input we received from many legislators.

Sincerely,

A handwritten signature in black ink that reads "Rakesh Mohan".

Rakesh Mohan

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Executive Summary

Strategic Planning and Performance Measurement

In March 2004, the Joint Legislative Oversight Committee directed the Office of Performance Evaluations to review Idaho's process for developing, reporting, and using state agency performance information. The evaluation was requested by legislators who questioned the usefulness of the performance information currently reported. This report offers recommendations for revising the process to help improve accountability and performance of state programs.

Strategic Planning and Performance Measurement Requirements Intended to Improve Accountability and Performance

In 1993, the Idaho Legislature enacted requirements for strategic planning and performance measurement. The primary intent of the requirements was to improve agency performance and strengthen accountability in state government.

To meet statutory requirements, agencies develop strategic plans and performance measures, and annually submit this information to the Division of Financial Management and legislative Budget and Policy Analysis. The division compiles the performance information for all agencies into a publication called the *Governor's Performance Report*, which is made available to legislators, legislative staff, and the public.

Reported Performance Information Is of Limited Use

Legislators, legislative staff, and state agency officials indicate their use of performance information in the *Governor's Performance Report* is limited. Legislators said the Governor's report competes with volumes of other information provided to them, and some were unaware the report existed. They also voiced concerns about the quality and types of information agencies reported. Legislators we spoke with, who were familiar with the Governor's report, indicated that agencies often did not report the most useful types of information.

Legislative staff—Budget and Policy Analysis and Office of Performance Evaluations—said their use of the performance information is minimal because

they have limited confidence in its accuracy, adequacy, and relevance. One of the purposes of the requirements was that performance information would be useful in making budget decisions and conducting performance evaluations.

State agencies provided varying perspectives on the usefulness of the strategic planning and performance measurement process. Some have embraced and used the process extensively, while others see limited value in it and only implement it to satisfy statutory requirements. Agency officials said they generally do not receive any input or feedback on strategic plans and performance measures from the Legislature or the Division of Financial Management.

Performance Information Process Needs Improvement

Changes to the current strategic planning and performance measurement process are needed to meet statutory requirements and legislative intent. The limited value of the performance information produced is tied to the absence of certain components in the current process as discussed below.

Formalized Legislative Role

Currently, there is no process in place to formalize the review of agency performance information by the Legislature or to provide legislative input about its usefulness. A formalized process in which agencies present performance information to germane committees would provide an opportunity for lawmakers to review agency performance, provide feedback, and hold agencies accountable.

Quality Assurance

The current process lacks provisions to ensure the reported information is accurate, adequate, and relevant. Idaho Code does not require an independent entity to review or verify data submitted by agencies. In addition, most agencies we visited told us they do not have procedures in place to check the information before it is reported. Establishing a quality assurance component would address legislator concerns about the quality of reported information.

Performance Reporting Oversight

The statutory requirements do not clearly assign responsibility to any state entity for ensuring the strategic planning and performance measurement process meets legislative intent. Currently, the Division of Financial Management receives agency strategic plans, and has only limited responsibilities for approving the format and methodology of strategic plans and deciding acceptable forms of performance reporting.

Without a formal legislative role, quality assurance, or other formal oversight of the process, agencies have taken varying approaches to implementing the requirements. Agencies we examined varied considerably in:

- Quality and usefulness of the measures reported
- Extent of performance information collected and reported
- Use of benchmarks with performance measures
- Use of written explanations for performance results
- Internal use of the information for management purposes

Recommendations

We offer five recommendations to strengthen the oversight of the strategic planning and performance measurement process, improve the quality and usefulness of the information reported, and better meet legislative intent. The inconsistencies in implementation resulting from the lack of oversight could be addressed by formalizing the role of the Legislature in reviewing agency performance information, and by assigning responsibility to an independent entity for review of reported information.

1. The Legislature should consider requiring agencies to adhere to the following practices when developing the performance information:
 - a. Report a limited number of key measures (5 to 10) of agency performance, with more measures granted at the discretion of the germane committee chairs for large or complex agencies
 - b. Identify benchmarks for comparison with actual performance results, and provide brief explanations for any variances from intended results
 - c. Attest to the accuracy of the data, and maintain documentation supporting the reported information
2. The Legislature should consider revising the statutes to establish a formal mechanism for germane committees to invite related agencies to present long-term goals and key performance measures to the committee. Such presentations could take place at a joint meeting of the Senate and House germane committees, and could occur either at the beginning of legislative session or in interim committee meetings. This process should:
 - a. Be based on a written report of agency annual key performance measures that is submitted to the Division of Financial Management and legislative Budget and Policy Analysis
 - b. Include the opportunity for agencies and legislators to discuss the usefulness and adequacy of performance information and decide if changes are necessary

- c. Require agencies to provide basic program information such as statutory authority, revenues, expenditures, and caseloads or service levels, in addition to information reflecting agency progress toward program goals
 - d. Ensure the performance information for all agencies is formally communicated to legislative Budget and Policy Analysis staff and the Joint Finance Appropriations Committee for their use in budget decisions
3. The Legislature should consider authorizing legislative staff to develop, with assistance from outside consultants if necessary, training for legislators on the use of strategic planning and performance measurement information.
4. The Legislature should consider authorizing the Division of Financial Management to coordinate statewide training for agency personnel on the development, use, and reporting of strategic planning and performance measurement information.
5. The Legislature may wish to consider investing additional resources to enable legislative staff to conduct reviews to assess the accuracy, adequacy, and relevance of the reported performance information. The results of such reviews would be communicated to respective germane committees and the Joint Finance Appropriations Committee, and would also provide feedback to the agencies.

Fiscal Impact

Recommendation 1 will require little or no additional resources above current levels. For Recommendation 2, the involvement of the germane committees in receiving oral reports from agencies necessitates a small increase in time for both lawmakers and agency officials. In some cases, germane committee requests for new performance measures may cause agencies to incur additional costs. The costs will depend on how difficult it is to collect data required for each new measure. Recommendations 3 and 4 will require a small amount of funds, depending on the extent of training provided. Recommendation 5 will require additional staff and funds, depending on the level and extent of review desired.

Implementation Timelines

Any changes to statutes can be made during the 2005 legislative session so that agencies are able to make their first reports to committees in the 2006 session.

Responses to Our Report

We requested and received responses to the evaluation from Budget and Policy Analysis, the Office of the Governor, and the seven state agencies that were interviewed.

- Budget and Policy Analysis fully endorsed the report's findings and recommendations, and indicated that taking the recommended steps will help meet the intent behind the strategic planning and performance measurement legislation.
- The Office of the Governor expressed support for efforts to improve strategic planning and performance measurement, but indicated that resource constraints are a concern. We concur with the office's suggestions to address or modify two particular sections of law; these suggestions are consistent with the message of our report.
- The seven agencies provided varying perspectives on the evaluation and supported all or parts of the recommendations. Some agencies expressed concerns about additional resources that may be needed to implement the recommendations.

Acknowledgments

We appreciate the cooperation and information received from legislators and state agencies in conducting this study. We would also like to thank the Division of Financial Management, legislative Budget and Policy Analysis, and the Office of the State Controller for their assistance and suggestions. Chris Shoop (project lead) and AJ Burns of the Office of Performance Evaluations conducted the study. Kathleen Sullivan, PhD, Director of the Center for Educational Research and Evaluation at the University of Mississippi, provided technical assistance.

Chapter 1

Introduction

The requirements for agency strategic planning and performance measurement are provided in Idaho Code. State agencies must develop strategic plans and submit performance measures each year to the Division of Financial Management, and to legislative Budget and Policy Analysis. The division publishes the performance measures annually in a report that is made available to legislators, legislative staff, and the public. Some legislators questioned the usefulness of the performance information currently being reported and expressed an interest in making improvements that will generate better information for decision-making purposes.

Idaho's Strategic Planning and Performance Measurement Requirements

In 1993, the Idaho Legislature enacted requirements for strategic planning and performance measurement.¹ Law requires state agencies to develop comprehensive strategic plans that include performance standards and measures, and to prepare annual performance reports that allow stakeholders to adequately assess agency performance.²

The primary intent of the legislation was to promote accountability in state government and improve agency performance through the development of performance information. Exhibit 1.1 provides the specific purposes of the legislation, and additional anticipated benefits discussed in committee hearings.

A list of terms mentioned in the statutes and discussed in this report are defined in Appendix A, along with examples of agency performance measures.

¹ IDAHO CODE §§ 67-1901–1903. The statutes were amended in 1994.

² IDAHO CODE § 67-1902 exempts elective offices from the requirements placed on agencies.

Exhibit 1.1: Purposes of Strategic Planning and Performance Measurement

Purposes Provided in Statutes

- Improve management practices and the confidence of citizens in state government
- Improve program effectiveness and accountability
- Help program managers improve service delivery
- Improve oversight review and decision-making

Other Anticipated Benefits of the Legislation^a

- Increased legislative oversight
- Better information for budgeting decisions
- Improved reporting format that citizens can easily understand
- Prioritized agency programs and projects
- Better information for performance evaluations

^a Discussed in germane committee hearings.

Source: Idaho Code § 67-1901 and committee hearing meeting minutes for House Bill 328 (1993) and Senate Bill 1509 (1994).

Current Process for Strategic Planning and Performance Measurement

Since passage of the legislation, state agencies and the Division of Financial Management have taken steps to implement the requirements. Exhibit 1.2 illustrates how the current strategic planning and performance measurement process is carried out. The statutes provide details for developing and using the strategic plans and performance measures.

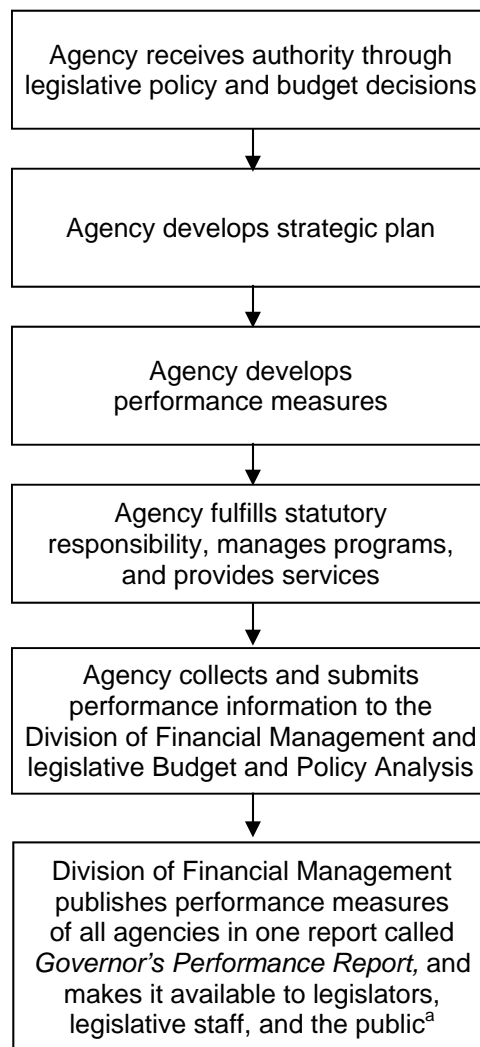
Strategic Plans

Agencies are required to develop a strategic plan that addresses major programs. The plan should include:

- An overall mission and vision statement
- Program goals
- Explanations of how the goals will be accomplished, and of the standards and measures that will be used to assess results
- Explanations of how the performance standards and measures are linked to the goals
- Key external factors that impact the achievement of goals

As outlined in statutes, agencies should consult with appropriate legislators and other key stakeholders when developing their strategic plans. These plans are required to be used by agencies in making management decisions, and to cover no less than a four-year period. Each year, agencies must update and submit copies of their strategic plan to the Division of Financial Management.

Exhibit 1.2: Current Strategic Planning and Performance Measurement Process



^a The Office of the Governor provides a copy of the report to the Office of Performance Evaluations.

Source: Office of Performance Evaluations.

Performance Measures

Agencies are required to develop performance measures for each program, function, or activity, based on goals and objectives in their strategic plans. These measures are to include ideal levels of performance, or benchmarks, to allow comparison with actual performance. The performance measures must record results from the previous four years, and provide the projected results for the upcoming four years. In addition, agencies must maintain a description of the steps taken to validate the information they record, and are to review their success in attaining benchmarks and goals.

The Division of Financial Management publishes these performance measures each year in the *Governor's Performance Report*. The report is made available to legislators, legislative staff, and the public.³ The performance measures are also required by statute to be a part of the Governor's executive budget.⁴

Legislative Interest and Study Mandate

In March 2004, the Joint Legislative Oversight Committee directed the Office of Performance Evaluations to review the annual strategic planning and performance measurement process. The Committee assigned this project because some lawmakers questioned the usefulness of the performance information resulting from the process, and expressed interest in having a process that would provide better information for decision-making.

The scope of this study was developed after receiving input from individual legislators, and from staff of legislative Budget and Policy Analysis, the Division of Financial Management, and the Office of the State Controller. This report addresses the following questions:

- How have agencies implemented the state's strategic planning and performance measurement requirements? To what extent are the current process and the reported performance information useful to the Legislature and agency management for understanding and reviewing agency performance, and for promoting agency accountability?
- How could performance information be improved? What specific types of performance information would be valuable to policymakers and agency management, and would increase agency accountability?

³ According to the Division of Financial Management, distribution of the *Governor's Performance Report* to the Legislature has varied in recent years. In 2004, all legislators received the report on compact disc. Prior to 2004, the report was sent to certain germane committees, the Speaker of the House and Senate President Pro Tem, and to any legislator who requested it. The report is made available to the public through copies provided to the State Library and through the Division of Financial Management's website.

⁴ IDAHO CODE § 67-3507.

- How could the process of planning and measuring performance be better coordinated with the budgeting and appropriation process to increase the value of the information and enhance agency accountability?
- In what ways could the Legislature and others be involved in providing input into agency performance measures, and in reviewing agency progress and reported results?

Methodology

This evaluation was designed to obtain an overall understanding of the state's current strategic planning and performance measurement process and recommend ways to improve usefulness to stakeholders. We reviewed the applicable statutes, examined a selection of strategic plans and performance information developed by agencies, and interviewed officials from the Division of Financial Management.

To understand the goals the Legislature hoped to achieve through the strategic planning and performance measurement requirements, we spoke with a sponsor of the legislation and reviewed the minutes of committee hearings from the period when the legislation was introduced. In addition, we took the following steps:

- Developed and administered a survey that was sent to all legislators requesting input on the value and usefulness of the current process (response rate: 46 of 105, or 43.8 percent).
- Spoke with 17 legislators who provided further insight to the current use of performance measures and thoughts about potential improvements. These legislators included co-chairs of the Joint Finance Appropriations Committee and Joint Legislative Oversight Committees, and chairs of selected germane committees, as well as legislative leadership from both parties, and other legislators who brought knowledge and experience in the area of strategic planning and performance measurement.
- Consulted with Budget and Policy Analysis staff for their opinions about the usefulness of the current process in assisting the Joint Finance Appropriations Committee and other legislators.

During the course of this study, we reviewed strategic plans and performance measures of 20 state agencies of varying government function. Out of the 20, we selected 7 agencies for in-depth interviews to learn how the requirements were implemented and whether agencies found the process useful. The seven agencies were selected based on agency type, budget size and number of full-time positions, an initial assessment of how well strategic plans corresponded with the reported performance measures, and whether the agency produced other publications with performance related information. Exhibit 1.3 lists the agencies reviewed.

In our effort to identify solutions that would improve Idaho’s current strategic planning and performance measurement process, we conducted a literature review and researched best practices. This included reviewing work by the US Government Accountability Office (GAO), the Governmental Accounting Standards Board (GASB), the National Conference of State Legislatures (NCSL), and the Urban Institute.⁵

Report Organization

The remainder of this report is organized as follows:

- **Chapter 2** provides our review of the implementation of Idaho’s strategic planning and performance measurement requirements.
- **Chapter 3** examines practices that strengthen the strategic planning and performance measurement process, and provides specific recommendations for improving its usefulness and effectiveness.

⁵ The US Government Accountability Office was formerly known as the US General Accounting Office. The name was changed in July 2004.

Exhibit 1.3: Agency Strategic Plans and Performance Measures Reviewed

Administration, Department of	Lottery, Idaho
Aging, Commission on	Outfitters and Guides Licensing Board
Agriculture, Department of	Parks and Recreation, Department of
Board of Education, State	Police, Idaho State
Certified Shorthand Reporters Board	Public Television, Idaho
Education, Department of	Tax Commission, State
Fish and Game, Department of	Transportation Department, Idaho
Health and Welfare, Department of	Veterans Services, Division of
Historical Society, State	Vocational Rehabilitation
Human Rights Commission	Water Resources, Department of

Note: Agencies in bold were interviewed by the Office of Performance Evaluations.

Source: Office of Performance Evaluations.

- **Appendix A** provides definitions of frequently used terms and offers examples of useful performance information.
- **Appendix B** lists resources that offer practical information about strategic planning and performance measurement in government.
- **Agency Responses**
 - Budget and Policy Analysis
 - Office of the Governor
 - Seven state agencies

Chapter 2

Strategic Planning and Performance Measurement Efforts

Current strategic planning and performance measurement efforts generate information that has limited value. Many legislators do not use the information, and state agencies have mixed opinions about its usefulness. The limited usefulness can be attributed to three key factors. First, there is no formal process for the Legislature to review agency performance information or to provide feedback. Second, there are no provisions to ensure that data is reviewed for quality, thus reducing confidence in the information reported. Finally, statutes do not assign anyone the responsibility to ensure that requirements are implemented as the Legislature intended.

Current Efforts Are Not Producing Intended Results

The intent of the Legislature in passing strategic planning and performance measurement legislation was to establish a process for generating performance information that would be valuable to lawmakers and state agencies. However, many stakeholders do not find the information useful.

Legislature

Feedback from legislators indicates that regular use of the performance information developed by agencies and published in the *Governor's Performance Report* is limited. Legislators we interviewed generally said they do not use the information, and 80 percent of the legislators responding to our survey reported they do not frequently use the information. Moreover, some legislators indicated they were *not* aware the performance measurement process was in place, and that this information was available for their use.

Legislators provided several reasons for their limited use of the report:

- The report competes with volumes of other information provided to them. There are no processes in place to facilitate the use of performance information by the Legislature, or to distinguish it as an important tool for making legislative decisions.
- Information reported through the *Governor's Performance Report* does not consistently meet their needs. Legislators we spoke with, who were familiar with the report, indicated that agencies often did not report the most useful types of information. More than half of the legislators

responding to our survey question about the report's usefulness said the report only met information needs "sometimes" or "rarely," and some indicated the report "never" met their needs.

- The lack of a process to assure data quality is a concern. Some legislators were less than confident in the usefulness of information that had not been validated by an independent source.

Legislative Staff

As noted earlier, one purpose of the legislation was that performance information would assist budgeting and performance evaluation efforts. However, Budget and Policy Analysis and the Office of Performance Evaluations have limited confidence in the accuracy, adequacy, and relevance of the information reported as part of the strategic planning and performance measurement process.

Budget and Policy Analysis staff said that they have only minimally used performance information to assist the budgeting efforts of the Joint Finance Appropriations Committee. Likewise, the Office of Performance Evaluations has not found the information useful in conducting performance evaluations of state agencies.

State Agencies

State agencies provided varying perspectives on the usefulness of the strategic planning and performance measurement requirements. Our interviews with officials from seven agencies revealed that some have embraced and used the process extensively, while others see limited value and only implement it to satisfy statutory requirements.

The agencies that actively use the process described its positive aspects, including the ability to assess programs and develop efficient processes. The agencies that did not use the information indicated it was not helpful in managing the agency.

Regardless of varying perspectives among agencies, the following weaknesses were consistently identified in the current process of developing and reporting performance information.

- Officials of the agencies we interviewed said they generally do not receive any input or feedback on strategic plans and performance measures from the Legislature or the Division of Financial Management. Some indicated that feedback would be helpful for understanding how well they are implementing the requirements and communicating information about their agency.

- Agencies we interviewed often indicated the format in which they are required to report performance measures is inflexible and limiting. Staff often expressed frustration that the required format does not allow them to provide sufficient explanations along with the information reported. Further, the Division of Financial Management reports agencies find it difficult to project performance levels for four years in the future as currently required.
- Agencies we interviewed indicated they generally do not take steps to conduct internal reviews of the accuracy of the reported performance information, nor do they keep supporting documentation.

Current Process Is Missing Key Components

Exhibit 2.1 illustrates how the process of strategic planning and performance measurement could be used by both the Legislature and state agencies as a tool for managing and overseeing state agency functions, thus promoting legislative intent. The exhibit integrates certain components that pertinent research cites as key to such a process, but is structured to incorporate Idaho government entities and statutes.¹

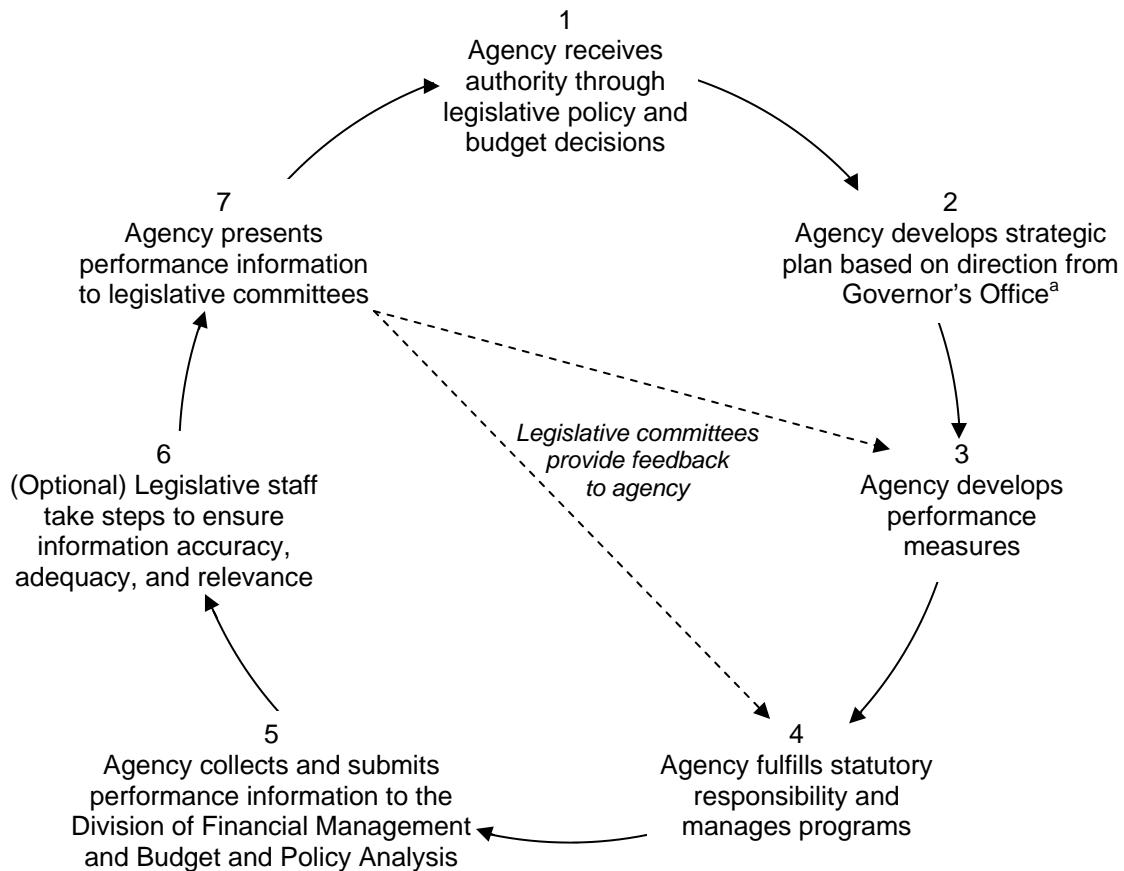
The process begins with agencies receiving authority through legislative action. Incorporating direction from the Office of the Governor, agencies develop a strategic plan that details the steps necessary to carry out the legislative mandates, and includes measures to assess the agency performance in meeting the objectives. Next, agencies undertake the implementation efforts and generate performance data to measure progress and achievements. Finally, agencies and independent legislative staff (if desired) take steps to ensure the accuracy, adequacy, and relevance of the performance information.

The performance information is subsequently provided to the Division of Financial Management and Budget and Policy Analysis, and presented to the Legislature. Lawmakers can review agency performance and provide feedback on the relevance and usefulness of the information. The feedback will help improve the quality of the information, which then can be used by lawmakers for making budget and policy decisions.

The following sections illustrate the process of developing and reporting performance information in Idaho is incomplete.

¹ The Urban Institute, *Making Results-Based Government Work* (2001), and Governmental Accounting Standards Board, *Reporting Performance Information: Suggested Criteria for Effective Communication* (2003).

Exhibit 2.1: Comprehensive Strategic Planning and Performance Measurement Process



^a Idaho Code § 67-1902 requires agencies to consult with appropriate members of the Legislature and other stakeholders when developing strategic plans.

Source: Office of Performance Evaluations.

Formalized Legislative Role

Currently, legislators have access to performance data (1) through the *Governor's Performance Report*, (2) by requesting it from Budget and Policy Analysis, or (3) by obtaining it from agencies. However, there is no process in place to formalize the review of agency performance information by the Legislature, or to provide legislative input about its usefulness.

Legislative Review

In the absence of a formal process to communicate performance information to the Legislature, use of the information by lawmakers for making budget and policy decisions and holding agencies accountable is limited. Receiving useful performance information is important because:

The concept of accountability for public resources is key in our nation's governing process. Legislators, other government officials and the public want to know whether (1) government resources are managed properly and used in compliance with laws and regulations, (2) government programs are achieving their objectives and desired outcomes, and (3) government services are being provided efficiently, economically, and effectively.²

Legislative Input

There is no formal procedure or expectation for state agencies in Idaho to discuss with legislative committees the types of program information that are needed. Agencies are responsible for determining what is reported, but this process does not formally include input from legislators on the types of information they would find helpful. Legislators expressed concerns that the information they typically receive from agencies tends to paint a "glossy" picture of the agency and seldom provides useful information about agency performance. According to legislators, useful elements of performance reporting would include:

- Revenue and expenditure details
- Program service levels, caseload counts, and client characteristics
- Program staffing information
- Progress in achieving program goals

According to a US General Accounting Office (GAO) report, "agency consultation with both authorizing and appropriations committees as performance measures are selected is likely to make the agencies' performance plans more useful to those committees."³ GAO suggests that policymakers and other stakeholders be involved in the process and provide feedback to agencies on the types of planning and performance information that would be useful to them.⁴ The Urban Institute also recommends that legislators have a part in establishing the measures for which agencies report data.⁵

² US General Accounting Office, *Government Auditing Standards* (2003), 9.

³ US General Accounting Office, *Managing for Results: Views on Ensuring the Usefulness of Agency Performance Information to Congress* (2000), 19.

⁴ US General Accounting Office, *Performance Budgeting, OMB's Performance Rating Tool Presents Opportunities and Challenges for Evaluating Program Performance* (2004), 11–12.

⁵ The Urban Institute, *Making Results-Based Government Work* (2001), 68.

Quality Assurance Process

The current strategic planning and performance measurement process lacks provisions to ensure the reported information is accurate, adequate, and relevant. Idaho Code does not require an independent entity to review or verify data submitted by agencies.

In our visit to seven agencies, six told us they have few or no internal procedures in place to check the data before it is reported, and some do not keep supporting documents. Further, the Division of Financial Management provides a disclaimer in the *Governor's Performance Report* stating the accuracy of the information reported is not assessed.

An article in the *Journal of Government Financial Management* states that “as performance measurement has become a key element of managing for results, the reliability of the data and the credibility have become increasingly important.”⁶ According to the authors, performance measures should be subject to analysis similar to that used for financial reports. They suggest that government accounting standards may eventually require government auditors to review performance measures.

The Urban Institute notes that overall usefulness of performance information improves when it is reviewed by legislative analysts.⁷ Such reviews can consist of an assessment of data accuracy and analysis of the information reported. The institute also acknowledges that state audit agencies are well-suited for auditing performance information, but notes resources can be a limitation.

Performance Reporting Oversight

Exacerbating the lack of provisions for communication between agencies and the Legislature, the statutes do not clearly assign responsibility to any state entity for overseeing the strategic planning and performance measurement process. As a result, no entity has the explicit authority to coordinate and provide input to agencies so the strategic planning and performance measurement process can be carried out to meet legislative intent.

The Division of Financial Management and the Joint Legislative Oversight Committee are the only entities assigned responsibilities in statute for oversight of performance reporting. Their assigned tasks, however, are very limited. For instance:

- The Division of Financial Management is authorized to receive agency strategic plans, approve the format and methodology of strategic plans,

⁶ “Evolving Roles for Auditors in Government Performance Measurement,” *Journal of Government Financial Management* 51, no. 4 (2002), 27.

⁷ The Urban Institute, *Making Results-Based Government Work* (2001), 13.

and make decisions on acceptable forms of performance measurement reporting when agencies cannot meet the specific requirements of the statutes.⁸

- The Joint Legislative Oversight Committee is charged with receiving information on the performance *standards* used by agencies, but is not specifically directed to do anything with the information.⁹

Missing Components Contribute to Inconsistent Implementation

Without a process to involve the Legislature and an assigned oversight entity, there are no formal mechanisms to ensure that agencies are appropriately and consistently fulfilling the statutory requirements. Our review showed that agencies are interpreting and implementing the requirements differently.

Agency Goals and Performance Measures Are Not Often Linked

Idaho Code requires that agency performance measures be consistent with goals in the strategic plans. According to the Governmental Accounting Standards Board (GASB), performance information should ideally “capture the fundamental results the agency wants to achieve.”¹⁰ The Urban Institute reports that translating program goals into measurable indicators is a key component of a performance measurement process.¹¹

We reviewed strategic plans and performance measures for 20 agencies and found that 15 did not have performance measures that were clearly comparable to the goals in their strategic plan. When goals and measures are not linked, performance information cannot be appropriately used for assessing whether agency programs have met their goals.

Number of Performance Measures Varies

The extent of performance information reported ranged widely among agencies. One agency we visited reported 125 performance measures covering 26 pages of the *Governor’s Performance Report*, while another agency used only 9 measures

⁸ The Division of Financial Management compiles and publishes the performance measures. This information is required by IDAHO CODE § 67-3507 to be included as part of the executive budget document.

⁹ A performance standard, as defined by IDAHO CODE § 67-1903, is “a target level of performance...” This differs from a performance measure, which is defined as “a particular value or characteristic used to measure output or outcome.” A performance standard is referred to as a benchmark in this report.

¹⁰ Governmental Accounting Standards Board, *Reporting Performance Information: Suggested Criteria for Effective Communication* (2003), 18.

¹¹ The Urban Institute, *Making Results-Based Government Work* (2001), 90.

covering 2 pages. The National Conference of State Legislatures (NCSL) and GASB both recommend limiting the number of reported performance measures to a manageable number of key indicators, with the understanding that agencies are able to provide more detailed information upon request.¹²

According to GASB, agencies which have successfully implemented strategic planning and performance measurement processes have found that “more than three and fewer than ten” seems to be a good general rule.¹³ Other national organizations support limiting the number of agency performance measures, but do not suggest an actual number.

By only reviewing a limited number of key performance measures, legislators are able to prioritize and focus on information that best addresses the major goals of the agency. Limiting the number of performance measures also allows agencies to prioritize their data collection efforts, potentially reducing expended resources.

Depending on the size or complexity of the agency, key measures presented to legislators would likely be more general measures of overall agency performance, or reflect the performance of the agency’s most important programs. Determining which measures to present to legislators may be difficult for agencies that have historically reported many measures. Agencies that have many measures may be reporting results that are more appropriate for internal management decisions rather than for policymaking and accountability purposes.

Benchmarks Are Not Routinely Used

Idaho Code requires performance information to contain benchmarks, or performance expectations, to compare to actual results.¹⁴ In spite of this requirement, five of the seven agencies we visited did not routinely provide performance benchmarks for the current or previous year’s reported measures. NCSL recommends that agencies provide benchmark information for each performance measure.¹⁵ GASB indicates benchmarks are needed “to provide a clear frame of reference for assessing the performance of the organization, its programs, and services.”¹⁶

¹² National Conference of State Legislatures, *Legislating for Results* (2003), 2–4. Governmental Accounting Standards Board, *Reporting Performance Information: Suggested Criteria for Effective Communication* (2003), 18.

¹³ Governmental Accounting Standards Board, *Reporting Performance Information: Suggested Criteria for Effective Communication* (2003), 18.

¹⁴ IDAHO CODE § 67-1902(1)(c). The statute refers to benchmarks as performance standards.

¹⁵ National Conference of State Legislatures, *Legislating for Results* (2003), 2–4.

¹⁶ Government Accounting Standards Board, *Reporting Performance Information: Suggested Criteria for Effective Communication* (2003), 38.

Although benchmark information is not typically provided for current or previous years, agencies generally meet the statutory requirement by providing projected results for each performance measure for four years forward. However, as stated previously, the Division of Financial Management expressed concern that it is difficult for agencies to accurately project that far ahead, which causes unreliable data and expectations about projected performance.

Performance Results Are Not Often Explained

Agencies do not often provide explanations on the circumstances affecting their performance measures. Although the reporting format provides space, it is not consistently used. The lack of such information prevents users from understanding what may have impacted the level of performance.

The Urban Institute recommends that agencies provide explanations when performance results have considerable variance from the established benchmark.¹⁷ GASB and NCSL also suggest that explanations are needed to provide a context for the results.¹⁸ The Urban Institute notes that “explanatory information gives users of performance information a more complete perspective on what has happened and why, a perspective that performance data by themselves may not provide.”¹⁹

Agency Use of Performance Information Varies

Idaho Code requires that agencies use the performance information to improve their management practices.²⁰ Specifically, agencies are required to effectively use strategic planning and key performance measures.

Officials of all seven agencies we spoke with reported having long-term plans to guide the agency, although not all used the strategic plan submitted to the Division of Financial Management for this purpose. At least two of the seven agencies prepared the strategic plan and developed performance measures only to meet statutory requirements and did not use the information internally. Other agencies used the information to some extent for ongoing management and assessment of operations. Agencies that use performance information indicate they do so because they find value in it as a management tool.

The Urban Institute examined processes used in other states and found that one of the limitations encountered by states was the “scarce use of performance information by agency managers, who often appear to be merely responding to requirements from above without considering the information as being

¹⁷ The Urban Institute, *Making Results-Based Government Work* (2001), 74.

¹⁸ Governmental Accounting Standards Board, *Reporting Performance Information: Suggested Criteria for Effective Communication* (2003), 38, and National Conference of State Legislatures, *Legislating for Results* (2003), 1-1, 7-1.

¹⁹ The Urban Institute, *Making Results-Based Government Work* (2001), 74.

²⁰ IDAHO CODE §§ 67-1901, 67-1902.

interesting and useful for the agencies themselves.²¹ The institute reports that agency use of the information for decision-making is a key part of a successful performance measurement process. It suggests one of the most effective incentives to encourage agencies to recognize the importance of performance information is to request that agencies present the information to legislative committees.²²

²¹ The Urban Institute, *Making Results-Based State Government Work* (2001), 89.

²² *Ibid.*, 18, 45.

Chapter 3

Making Performance Information More Useful

Strategic planning and performance measurement can be used to promote government accountability and help improve state programs. Both of these purposes would be better accomplished by formalizing the role of legislative committees in the development and review of performance information, and improving its quality, possibly through legislative staff review. In addition, state agencies could take steps to improve the usefulness of the information. Both lawmakers and agency staff would benefit from training on the development and use of performance information.

Performance Information Is Needed to Improve Programs and Accountability

The public benefits when government uses a systematic approach to planning and reviewing its programs and services. Planning allows government agencies to consider their mandates and how to best meet their goals. Systematic review of accomplishments by legislators determines if programs are having the intended impact and are being managed in a cost-efficient manner, resulting in improved accountability.

According to the Governmental Accounting Standards Board (GASB):

Accountability requires governments to answer to the citizenry—to justify the raising of public resources and the purposes for which they are used. Governmental accountability is based on the belief that the citizenry has a ‘right to know,’ a right to receive openly declared facts that may lead to public debate by the citizens and their elected representatives.¹

To promote accountability and allow for systematic review, government agencies must collect and report performance information for their programs. Federal and state government entities and national organizations have addressed the use of performance information to promote improved government and accountability (see Appendix B).

¹ Governmental Accounting Standards Board, *Reporting Performance Information: Suggested Criteria for Effective Communication* (2003), 25.

The statutory requirements for Idaho's strategic planning and performance measurement process were intended to develop useful information for making legislative policy and budget decisions, and for effectively managing agency programs. As discussed in Chapter 2, the current process is not functioning as intended. This chapter discusses ways to improve the usefulness of the strategic planning and performance measurement process, which in turn would strengthen government accountability and could be used to improve agency performance.

Legislature's Role Could Be Strengthened

The Legislature can help improve the quality of performance information by having formalized involvement in the development and subsequent review of the information. Germane committee chairs and other legislators told us they would be interested in hearing presentations by agencies that focused on agency goals and performance measures, and working with agencies to identify the key performance information that should be reported.

Although the legislative schedule is very busy, legislators suggested that committees might have time to hear agency presentations in the first few weeks of legislative session, or during interim committee meetings. Budget and Policy Analysis staff also indicated that joint House of Representatives and Senate germane committee presentations in the early part of the session would be valuable and feasible, and would help different committees come to a consensus on the types of performance information that are important. Agencies could be invited to present performance information annually or biennially, at the discretion of the committee chairs.

Legislators suggested that having agencies present information to germane committees would also help them better understand the agency and its programs, and would provide an opportunity for general dialogue with agency officials. In addition to information about program outcomes, legislators could receive basic information regarding agency statutory authority, revenue and expenditure breakdowns, program service levels, caseload counts and client characteristics, and program staffing information.

According to Budget and Policy Analysis staff, agency performance information could also be reported in the *Idaho Legislative Budget Book*, which would make it readily accessible to members of the Joint Finance Appropriations Committee when making budget-related decisions. This would assist the committee members as they make funding decisions, and allow them to ask about performance measures during agency budget presentations.

Legislative Staff Could Have Role in Ensuring Quality

Using performance information to make decisions and promote government accountability is based on the assumption that policymakers will have access to high quality data. As previously mentioned, legislators expressed a hesitancy to use performance information for policy or budget decisions because of concerns about the accuracy, adequacy, and relevance of the reported agency data.

Current staffing and resource levels limit the ability of legislative Budget and Policy Analysis, Financial Audits, and Performance Evaluations staff to routinely review agency strategic plans and performance measures. Budget and Policy Analysis or the Office of Performance Evaluations could improve the confidence in the performance information by reviewing a limited number of agencies each year. In-depth review to determine accuracy, adequacy, and relevance of the data would require additional resources. Such reviews would be separate and have a purpose distinct from the current activities and responsibilities of both of these offices.

Agencies Could Take Steps to Improve Information

The Urban Institute suggests that agencies themselves should be primarily responsible for ensuring data quality.² They should:

- Be required to annually attest to the accuracy of their data
- Maintain documentation to support each performance measure³
- Maintain an explanation of how they obtained the data (so it can be gathered consistently from year to year)

Agencies can also improve the quality of information they report by taking the following steps:

- Work internally and with legislative committees to develop measures which are linked to the goals of the program
- Work internally and with legislative committees to identify a limited number of key measures for external reporting
- Ensure that measures include benchmarks which will provide context for the actual results achieved
- Ensure that measures include explanations, especially for results that vary from the benchmark
- Use performance information for internal assessments of progress, and for management decisions

² The Urban Institute, *Making Results-Based State Government Work* (2001), 80, 90.

³ Supporting documentation should be maintained for at least four years to be consistent with requirements for reporting four years of prior performance information.

Appendix A provides examples from Idaho agencies that incorporate important elements of useful performance information.

Most of these steps will require little to no additional agency resources because they can be incorporated into the agency's existing strategic plan and performance measurement process. Resources needed to work with legislators and committees will vary by agency, but are expected to be minimal.

Training Could Increase the Use of Performance Information

Both agencies and legislators could benefit from training on the development and use of performance information. The Urban Institute suggests that formal training is often needed for agencies and legislators to successfully carry out a performance measurement process.⁴ The National Conference of State Legislatures (NCSL) also recommends training for the executive branch agencies responsible for producing the information, as well as for legislators using the information.⁵ They suggest training would help legislators effectively use agency performance information for legislative hearings and appropriation and policy decisions, as well as to improve communication with constituents.

Because training needs differ, agencies and legislators should receive separate training. The Division of Financial Management could take the lead in coordinating training for agency personnel. Training for all agencies will help improve consistency of the information reported. Legislative staff could provide, with the help of consultants if necessary, training for legislators.

Recommendations

This is the first time anyone has done a formal assessment of Idaho's strategic planning and performance measurement process since the legislation was passed ten years ago. The Urban Institute indicates that strategic planning and performance efforts are "still in [the] early stages in most states and [are] continually evolving in all states."⁶

Based on the elements needed to make Idaho's strategic planning and performance measurement process valuable, we offer five recommendations. The recommendations will strengthen oversight of strategic planning and performance measurement by formalizing the role of the Legislature in the process, and by assigning an independent entity responsibility for reviewing the

⁴ The Urban Institute, *Making Results-Based State Government Work* (2001), 78–79.

⁵ National Conference of State Legislatures, *Legislating for Results*, xi (2003), 4-1–4-3.

⁶ The Urban Institute, *Making Results-Based State Government Work* (2001), 2.

quality and usefulness of the data. The recommendations will also allow the process to better meet legislative intent, and will maximize agencies' current investment in the process.

The implementation of these recommendations could be part of the overall process illustrated in Exhibit 3.1.

1. The Legislature should consider requiring agencies to adhere to the following practices when developing the performance information:
 - a. Report a limited number of key measures (5 to 10) of agency performance, with more measures granted at the discretion of the germane committee chairs for large or complex agencies
 - b. Identify benchmarks for comparison with actual performance results, and provide brief explanations for any variances from intended results
 - c. Attest to the accuracy of the data, and maintain documentation supporting the reported information
2. The Legislature should consider revising the statutes to establish a formal mechanism for germane committees to invite related agencies to present long-term goals and key performance measures to the committee. Such presentations could take place at a joint meeting of the Senate and House germane committees, and could occur either at the beginning of legislative session or in interim committee meetings. This process should:
 - a. Be based on the written report of agency annual key performance measures that is submitted to the Division of Financial Management and legislative Budget and Policy Analysis
 - b. Include the opportunity for agencies and legislators to discuss the usefulness and adequacy of performance information and decide if changes are necessary
 - c. Require agencies to provide basic program information such as statutory authority, revenues, expenditures, and caseloads or service levels, in addition to information reflecting agency progress toward achieving program goals
 - d. Ensure the performance information for all agencies is formally communicated to legislative Budget and Policy Analysis staff and the Joint Finance Appropriations Committee for their use in budget decisions
3. The Legislature should consider authorizing legislative staff to develop, with assistance from outside consultants if necessary, training for

legislators on the use of strategic planning and performance measurement information.

4. The Legislature should consider authorizing the Division of Financial Management to coordinate statewide training for agency personnel on the development, use, and reporting of strategic planning and performance measurement information.
5. The Legislature may wish to consider investing additional resources to enable legislative staff to conduct reviews to assess the accuracy, adequacy, and relevance of the reported performance information. The results of such reviews would be communicated to respective germane committees and the Joint Finance Appropriations Committee, and would also provide feedback to the agencies.

Fiscal Impact of the Recommendations Varies

The extent and type of the resources needed to implement the recommendations can vary. Exhibit 3.1 gives a general idea of the fiscal impact associated with the five recommendations. The recommendation in Section I of the exhibit requires little or no additional resources because it largely represents minor changes to improve the current strategic planning and performance measurement process.

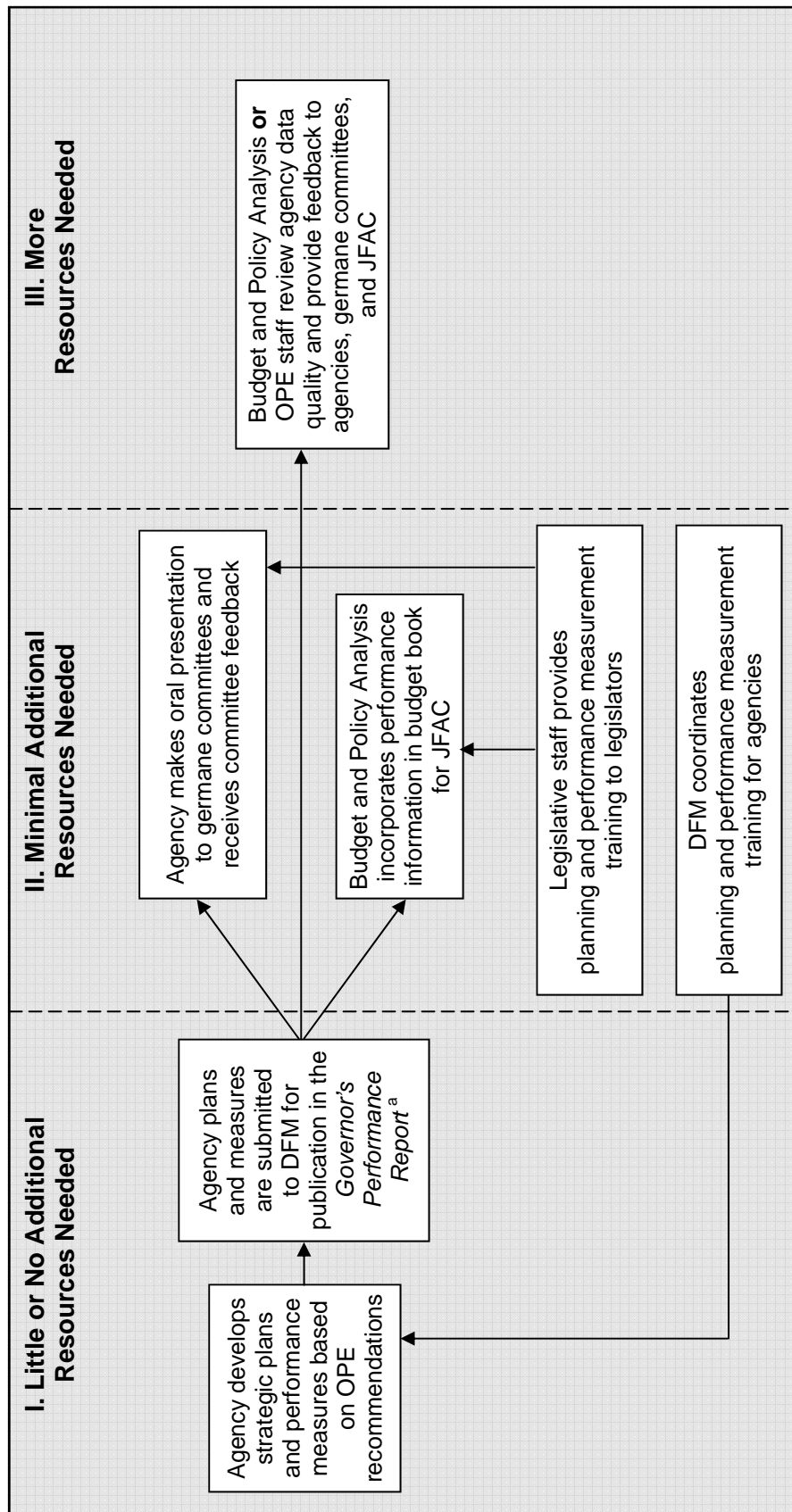
The recommendations in Section II increase the time agencies spend reporting to the germane committees. This time should be coordinated with germane committee schedules so as not to increase the days of the legislative session. In some cases, germane committee requests for new performance measures may cause agencies to incur additional costs. The costs will depend on how difficult it is to collect data required for each new measure. Also, the training costs mentioned in Section II will vary depending on the extent and type of training provided.

Using legislative staff to oversee and review agency plans and performance measures, as suggested in Section III, will result in increased workloads for these staff. Based upon the level and extent of review desired, additional fiscal resources would be needed for personnel.

Recommended Implementation Timelines

Any changes to statutes can be made during the 2005 legislative session so that agencies are able to make their first report to germane committees in the 2006 session. In order for Budget and Policy Analysis to include performance information in its budget book for the Joint Finance Appropriations Committee, agencies should continue to submit the information by September 1 each year as currently required. However, to give agencies adequate time to make any necessary changes, the 2005 deadline should be extended to November 1.

Exhibit 3.1: Recommended Strategic Planning and Performance Measurement Process



^a Performance measures are simultaneously submitted to Budget and Policy Analysis. A copy of the final report is submitted to the Office of Performance Evaluations.

Source: Office of Performance Evaluations.

LEGEND
 DFM = Division of Financial Management
 JFAC = Joint Finance Appropriations Committee
 OPE = Office of Performance Evaluations

Appendix A

Performance Measurement Terms and Examples

This section provides definitions of basic terms that are commonly used in discussing performance measurement. It should be noted, however, that not everyone uses these terms in the same way. For further information on how to develop appropriate goals, objectives, and performance measures, see resources in Appendix B.

Strategic Plan

A written document that describes an agency's long-term (usually 4 years) strategy, including actions the agency will take to fulfill its goals and objectives toward meeting its statutory mission and responsibilities. Idaho Code § 67-1902 requires state agencies to develop strategic plans and to link performance measures to the strategic plan.

Goal

A planning element that describes the broad condition, state, or outcome an agency or program is trying to achieve. Typically, goals are long-term and may take multiple actions to achieve. For example, one of the Historical Society's goals is to "[support] programs offering public information and education."

Objective

A planning element that describes a specific condition, state, or outcome that an agency or program is trying to achieve as a step toward fulfilling its goal. Typically objectives are short-term and realistically within the control of the agency. For example, one of the Historical Society's objectives is to "improve access to the . . . cultural [library] holdings and information."

Benchmark

The agency's intended target result for a particular performance measure. Benchmark values are compared with the actual result obtained to determine agency progress in meeting its goals. For example, 80% response rate is the benchmark in the Idaho State Police performance measure, "an officer responds to 80% of motorist calls for assistance safely and within 30 minutes."

Performance Measure

A quantifiable indicator of an agency's or program's progress toward achieving its goals, sometimes referred to as a "performance indicator." The actual results are usually reported as a numeric value or percentage. Typically, performance measures are described as input, output, or outcome measures.

- **Input Measure** – An indicator of the amount of resources, either financial or personnel, that have been used for a specific service or program. Examples include a program's actual budget or the number of employees.
- **Output Measure** – A measure of the amount of service or product provided by a program, which may include an indication of the quality of service provided. Examples include the types and numbers of clients served, the number of ground water sites tested, or the percent of permits processed on time.
- **Outcome Measure** – An indicator of an agency's or program's progress toward achieving its goals. Depending on the goal, an agency could have short-term, intermediate, and long-term outcomes. Outcome measures ideally show the quality and extent of impact of the agency's actions. Examples include test scores in public schools, the percent of offenders that return to prison, or the percent change in drug use.

Performance Information

A combination of qualitative and quantitative information, including goals, objectives, and performance measures, which together describe the performance of an agency or program. Performance information that is useful to policymakers and the public contains:

- Goals and objectives that are easily understood and are clearly related to the statutory mission of the agency or program
- Limited number of key performance measures that best represent the actual results of the agency or program in achieving its goals and objectives, and allow performance to be consistently measured from year to year
- Benchmarks that provide a context for the performance
- Units of measure, not just a numerical value
- Explanation, if necessary, for unexpected performance

The following examples of useful performance information are from the agencies we reviewed.

Example 1: Commission on Aging

Goal	Enhance the economic security of older Idahoans, particularly those who are low income and at-risk
Objective	Sustain high quality of Idaho's Senior Community Service Employment Program (SCSEP) in view of declining resources and increasing program and staffing requirements
Performance Measure	Senior Community Service Employment Program will exceed the national employment goal of 20% for placement of low-income seniors served
Actual Result	FY2002: 57% FY2003: 61%

Example 2: Department of Administration

Goal	Provide responsive, cost effective, and timely support services to Idaho's policymakers and public agencies
Objective	Judiciously manage the utilization, maintenance, and leasing costs of state buildings
Performance Measure	Reduce power usage by 5% annually through FY2003 in the Capitol complex and state office buildings
Actual Result	FY2002: 18,256,127 kWh FY2003: 16,060,066 kWh ^a
Explanation	A warmer than normal winter in the Treasure Valley accounted for much of the savings; however, overall the 5% power usage reduction target was surpassed

^a This is a 12% reduction from FY2002.

Appendix B

Annotated Bibliography

Resources Specifically Mentioned in the Report

Governmental Accounting Standards Board (GASB), *Reporting Performance Information: Suggested Criteria for Effective Communication* (2003).

Discusses the strategic plan and performance measurement process, and includes suggestions for preparing agency performance reports to best communicate information to legislators and other stakeholders.

Journal of Government Financial Management 51, no. 4 (2002).

Includes articles on the role of government auditors in improving agency accountability and verifying performance measures.

National Conference of State Legislatures (NCSL), *Legislating for Results* (2003).

Offers suggestions for making the strategic planning and performance measurement process more useful based on the review of other states. Includes suggestions for legislative requirements and examples for legislators on using performance information.

The Urban Institute, *Making Results-Based State Government Work* (2001).

Presents recommendations for improving the strategic planning and performance measurement process based on information gathered from states. Includes suggestions for improving agency performance measures, and for presenting information to legislators.

US Government Accountability Office (GAO), *Managing for Results: Views on Ensuring the Usefulness of Agency Performance Information to Congress* (2000).

Provides insight into the types of information needed by decision makers and the best ways to present that information.

Additional Resources

Bernstein, D. J. "Comments on Perrin's 'Effective Use and Misuse of Performance Measurement,'" *American Journal of Evaluation* 20, no. 1 (1999): 85–93.

One of four articles published in the *American Journal of Evaluation* in 1998 and 1999. An exchange of ideas on the use and limitations of performance measurement.

Governmental Accounting Standards Board (GASB), www.gasb.org or www.seagov.org/index.shtml

Offers resources on performance measurement in the public sector and government accountability. GASB is an independent, professional organization dedicated to establishing standards of accounting and financial reporting for state and local government.

Governmental Accounting Standards Board (GASB), *Service Efforts and Accomplishments Reporting: Its Time Has Come, Overview Summary* (2002).

Summarizes several prior reports discussing performance measures for specific government agencies, provides suggestions for developing performance indicators, and how to report them.

Mayne, J. "Reporting on Outcomes: Setting Performance Expectations and Telling Performance Stories," *The Canadian Journal of Program Evaluation* 19, no. 1 (2004): 31–60.

Emphasizes the importance of reporting program outcomes and discusses approaches to setting performance expectations and telling performance stories.

Melkers, J. E., and Willoughby, K. G. "Budgeters' Views of State Performance-Budgeting Systems: Distinctions Across Branches," *Public Administration Review*, 61, no. 1 (2001): 54–64.

Presents the results of a nationwide survey of legislative and executive budget officials on the implementation of performance-based budgeting efforts.

Mohan, R. "Understanding Performance Measurement," *NLPES News*, no. 83, www.ncsl.org/nlpes (Fall 2002).

Summarizes the main thoughts of a panel discussion—*Ask the Experts . . . Everything You Wanted to Know about Performance Measurement but Were Afraid to Ask*—at the 2001 American Evaluation Association conference.

Newcomer, K. E., Jennings, E., Broom, C., and Lomax, A. eds. *Meeting the Challenges of Performance-Oriented Government* (American Society for Public Administration 2002).

An easy-to-follow book on the use of performance measurement in government. Based on the work presented by both academicians and practitioners at a symposium, and co-sponsored by the American Society for Public Administration's Center for Accountability and Performance and the George Washington University in 2000.

Newcomer, K. E. ed. *Using Performance Measurement to Improve Public and Nonprofit Programs*, *New Directions for Evaluation*, no. 75 (Jossey-Bass 1997).

A one-stop guide to understanding, developing, and using performance measurement to improve accountability and management of government and non-profit programs.

Perrin, B. "Effective Use and Misuse of Performance Measurement," *American Journal of Evaluation* 19, no. 3 (1998): 367–379.

The first of four articles published in the *American Journal of Evaluation* in 1998 and 1999. An exchange of ideas on the use and limitations of performance measurement.

Perrin, B. "Performance Measurement: Does the Reality Match the Rhetoric? A Rejoinder to Bernstein and Winston," *American Journal of Evaluation* 20, no. 1 (1999): 101–111.

The last of four articles published in the *American Journal of Evaluation* in 1998 and 1999. An exchange of ideas on the use and limitations of performance measurement.

Poister, T. H. "Performance Monitoring," *Handbook of Practical Program Evaluation*, eds. J. S. Wholey, H. Hatry, and K. Newcomer. (Jossey-Bass 2004).

An in-depth discussion on performance measurement, including the scope and purpose of performance monitoring and the types of measures used in the public sector.

US Government Accountability Office (GAO), *Performance Budgeting, OMB's Performance Rating Tool Presents Opportunities and Challenges for Evaluating Program Performance* (2004).

GAO testimony to Congress about implementing a measuring tool to evaluate agency performance.

US Government Accountability Office (GAO), *Results-Oriented Government, GPRA Has Established a Solid Foundation for Achieving Greater Results* (2004).

Discusses challenges encountered in implementing the federal planning and performance measurement process.

Wholey, J. S. "Performance-Based Management: Responding to the Challenges," *Public Productivity & Management Review* 22, no. 3 (1999): 288–307.

Tips, including a list of topics for training, for policymakers and program managers on how to respond to challenges when implementing performance-based management.

Winston, J. A. "Performance Indicators—Promises Unmet: A Response to Perrin," *American Journal of Evaluation* 20, no. 1 (1999): 95–99.

One of four articles published in the *American Journal of Evaluation* in 1998 and 1999. An exchange of ideas on the use and limitations of performance measurement.

Responses to the Evaluation



Legislative Services Office Idaho State Legislature

Carl F. Bianchi
Director

State Capitol
P. O. Box 83720
Boise, Idaho 83720-0054
208.334.2475; Fax 208.334.2125
www2.state.id.us/legislat

November 22, 2004

Mr. Rakesh Mohan, Director
Office of Performance Evaluations
700 W. State St., Suite 10
HAND DELIVERED

Dear Rakesh:

Thank you for the opportunity to comment on the report, *Strategic Planning and Performance Measurement*.

I fully endorse the report's findings and recommendations. It has been over a decade since legislation was passed directing state agencies to develop strategic plans and performance measures and standards. There is now ample experience under the strategic planning statute to evaluate its effectiveness. Consequently, this effort is very timely.

The report's recommendations, if implemented, should strengthen the strategic planning and performance measurement process. As the report notes, performance measures are most useful when the Legislature is formally involved in review and analysis of such measures. The report's recommendations should result in performance measures more helpful to legislators in gauging agencies' performance. Further, the recommendations will likely strengthen such measures as a management tool for agencies, helping them to ensure they meet objectives.

In conclusion, I want to commend you and OPE staff for the work performed on this project. Chris Shoop and A.J. Burns actively engaged Budget and Policy Analysis staff and we appreciated the opportunity to contribute. Again, thank you for the opportunity to review the report.

Sincerely,


Jeff Youtz, Supervisor
Budget and Policy analysis

Mike Nugent, Supervisor
Research & Legislation
mnugent@lso.state.id.us

Jeff Youtz, Supervisor
Budget & Policy Analysis
jyoutz@lso.state.id.us

Ray Ineck, Supervisor
Legislative Audits
rineck@lso.state.id.us

Glenn Harris, Supervisor
Network Administration
ggharries@lso.state.id.us

Serving Idaho's Citizen Legislature



DIRK KEMPTHORNE
GOVERNOR

November 17, 2004

Rakesh Mohan
Office of Performance Evaluations
STATEHOUSE MAIL
Boise, ID 83720-0055

Dear Rakesh:

Thank you for the opportunity to respond to your evaluation of Strategic Planning and Performance Measurement.

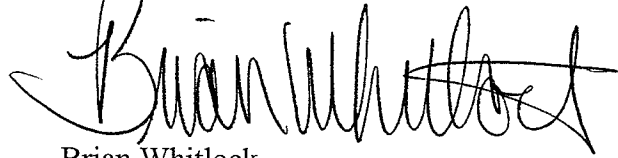
I offer the following for your consideration:

1. Limiting the number of key measures will have a positive impact on state agencies. A limited number of measures will allow the agencies to focus on specific areas of interest. Some problems that will need to be addressed are determining which measures to use and current statutory requirements for communicating information about all "programs, functions, or activities" (Idaho Code § 67-1903).
2. If the reporting of benchmarks were adopted, we would recommend modifying statutes to remove the requirement for four years of projected performance indicators.
3. Requiring attestation by the agencies and requiring documentation may be successful if a process exists for reviewing the information. Given the current financial resource picture, this recommendation will be extremely competitive with other statutory mandates or priorities. Similar concerns are evident with the proposal to expand the performance indicators, such as revenues, expenditures and service levels.
4. Providing adequate training is also an issue of available resources. Certain agencies were successful in the implementation of their plans due to significant internal investment. While training is a key component of a successful plan development and implementation strategy, it is doubtful that current resources foster an environment conducive to extensive training investment.
5. Oversight and review of the performance reporting process would provide assurance as to the accuracy and validity of the data provided. However, agencies have been provided minimum resources for their statutory service requirements and additional administrative or planning components will be extremely difficult to identify.

The Executive Branch fully supports the effort to improve the strategic planning and performance reporting. We do, however, urge caution in adopting recommendations that require additional resources or diversion of existing resources from the business of providing necessary services to the citizens of Idaho.

Thank you for the opportunity to respond to your evaluation. I appreciate the efforts of your office to improve strategic planning and performance reporting in Idaho.

Sincerely,

A handwritten signature in black ink, appearing to read "Brian Whitlock". The signature is fluid and cursive, with a long horizontal stroke at the end.

Brian Whitlock
Chief of Staff

CC: Brad Foltman, Division of Financial Management



DIRK KEMPTHORNE
Governor

LOIS S. BAUER
Administrator

Idaho Commission on Aging

3380 Americana Terrace, Suite 120 (83706)
P.O. Box 83720
Boise, ID 83720-0007

Telephone: (208) 334-3833
FAX: (208) 334-3033
Website: <http://www.idahoaging.com>

COMMISSIONERS:

John Albee – Area I
Alice Bevans, RN – Area II
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Carole Stennett – Area IV
Dale McFarland, Chair – Area V
Carol Taylor, Vice Chair – Area VI
Grant Ipsen – At-large

November 19, 2004

Rakesh Mohan
Office of Performance Evaluation
Joe R. Williams Building
Boise, Idaho 83703

Dear Rakesh:

The Idaho Commission on Aging appreciates the opportunity to comment on the report to the Joint Legislative Oversight Committee regarding agency planning and performance measurement. After a review of the final draft, we have several observations and suggestions that we wish to submit.


Our agency welcomes communication and requests for information from legislators and others. In smaller agencies like ours, we can then provide information in the format that is most useful without causing our staff to create unnecessary documents. As I understand Idaho Code 67-1901-1903, agencies are already required to report performance evaluation measures to the legislature, which we are doing. We also have a current strategic plan, budget with revenue and expenditures delineated, an annual report, and a very comprehensive website – all currently available to the legislature.

Perhaps a less cumbersome process, such as compiling a document indicating where to find the information suggested in your report would suffice, rather than creating duplicative and time consuming reports. In addition, we would like to make several other suggestions:

- Encourage the creation of an interagency team to train all agencies on performance measurement
- Avoid implementation of procedures that would create additional costs for agencies while duplicating information that is already available.

We applaud the professionalism of your staff and their considerate use of our time, impartial representation of our agency, and forthright discussion of the issues. I believe that we each gained a clearer understanding of the other agency's challenges and responsibilities.

Sincerely,


Lois S. Bauer
Administrator



IDAHO STATE BOARD OF EDUCATION

650 W. State Street • P.O. Box 83720 • Boise, ID 83720-0037
208/334-2270 • FAX: 208/334-2632
e-mail: board@osbe.state.id.us

November 22, 2004

Rakesh Mohan, Director
Office of Performance Evaluations
Joe R. Williams Building
Lower Level, Suite 10
Boise, ID 83720-0055
Statehouse Mail

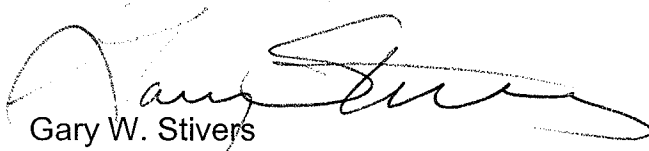
Dear Mr. Mohan:

On behalf of the State Board of Education (Board), I would like to thank you for the opportunity to participate in your study of our Strategic Planning and Performance Measurement process. The courteous and thorough manner in which you and your staff conducted this review has certainly been a key to its successful outcome.

The Board certainly agrees with your recommendations. As we mentioned in our interview, the Board has been evaluating and refining the strategic planning process used by the Board and the institutions and agencies it governs. The Board has identified similar areas to work on and has implemented procedures addressing the issues particularly in the area of focused reporting to the governing body. The Office of Performance Evaluation report builds on the work of the Board by adding an improved process for reporting meaningful information in a consistent manner to the governor and the legislature.

A copy of your report will be provided to all Board members for their review and implementation of a plan for addressing the recommendations made in your report.

Sincerely,



Gary W. Stivers
Executive Director

GWS/KLE:jjb



IDAHO FISH & GAME

600 South Walnut
P.O. Box 25
Boise, Idaho 83707-0025

November 23, 2004

Dirk Kempthorne / Governor
Steven M. Huffaker / Director

FAX: 208-334-3871

Rakesh Mohan, Director
Office of Performance Evaluations
Joe R. Williams Building, Suite 10
P.O. Box 83720
Boise, ID 83720-0055

Dear Director Mohan:

We appreciate the opportunity we had to discuss strategic planning with your staff. We agree that the legislated strategic planning process should either be of value to legislators or legislation should be enacted to delete the requirement. There is also the possibility that there may be differences between what performance a legislator may be concerned with from a political position and what a manager may desire to administer a program.

We agree that recommendation 1a and 1b would improve the process if legislators had the time to review and analyze the performance information from all their respective agencies. We question the value in recommendation 1c of statutory authority and revenue and expenditure information being included in the performance report.

In general, we also agree with recommendation 2, although we all recognize that there may be additional costs for agencies to implement even though the report suggests there would be no additional costs. Legislators need to be aware that the term "benchmark" is different than what may be used in other performance management systems in that, in this context, it is not comparing the agency to some "industry" standard.

Recommendations 3, 4 and 5 are contingent on strategic planning becoming an active priority for legislators. Strategic planning needs to be a valued activity for the agencies that are tasked to do them. Any legislated planning process should be flexible enough that the process can be adapted by all the state's agencies. That way, each agency can develop a plan that is valuable for their unique operations.

Again, we appreciate the opportunity to review the draft study and provide comment.

Sincerely,

Steve Huffaker
Director

SH/mw



IDAHO DEPARTMENT OF
HEALTH & WELFARE

DIRK KEMPTHORNE - Governor
KARL B. KURTZ - Director

OFFICE OF THE DIRECTOR
450 W. State Street, 10th Floor
P.O. Box 83720
Boise, ID 83720-0036
PHONE 208-334-5500
FAX 208-334-6558

November 19, 2004

Rakesh Mohan, Director
Office of Performance Evaluations
Idaho State Legislature
P.O. Box 83720
Boise, ID 83720-0055

Dear Director Mohan:


Thank you for the opportunity to respond to your study. The Department found the study to be interesting and for the most part, agrees with many of the suggested improvements. However, we are concerned with the representation that "most of the steps will require little to no additional agency resources..." (p. 22).

Depending upon the types of performance measures selected, the resources required could be significant. Certain types of outcome data, particularly measures representing quality outcomes can be difficult to quantify, gather, and maintain. It is recognized that this type of measurement is the most useful. Rather than simply counting the numbers of cases, or measures related to time or efficiency, outcome measures give the best types of information as they indicate how effective services are. The Department has been working toward gathering outcome measures and we feel we have learned a great deal about this process.

Staff resources would need to be deployed in order to gather this type of information. Most of our agency's automated systems would need to be updated in order to maintain this type of information. In addition, it takes some degree of effort to define these measures so they have meaning.

The Department supports all efforts toward improving strategic planning and performance measurement and will continue to do so. We do suggest however, that it is incorrect to represent that implementation of a performance measurement process will be a minimal effort.

Respectfully yours,


JOSEPH R. BRUNSON
Acting Director



Colonel R. Dan Charboneau
Director

Idaho State Police

Service since 1939



Dirk Kempthorne
Governor

November 19, 2004

VIA ELECTRONIC MAIL

Rakesh Mohan, Director
Office of Performance Evaluation
P.O. Box 83720
Boise, ID 83720-0055

Dear Director Mohan:

Thank you for the opportunity to participate in OPE's study of strategic planning and performance measurement, and the additional opportunity to comment on the report.

The Idaho State Police takes pride in its planning and reporting tools, and finds them of increasing management value. We are learning to incorporate planning and performance measurement into our decision-making, budgeting and legislative processes.

The ISP strategic plan and performance report are posted on the ISP website and are provided to both the Division of Financial Management (DFM) and the Legislative Budget & Policy Office (LBPO) annually. Even so, we agree that communicating our plans and results to legislators and receiving comment from them, can be improved. We believe, however, that the communication can be improved using existing processes. It is not necessary to add yet another somewhat burdensome element to the well-designed process described in Idaho Code sections 67-1901 through 67-1903.

The report indicates that less than half (43%) of legislators surveyed felt the need to respond regarding the value and usefulness of the current performance reporting process. Of that number, some indicated they were unaware that there is a reporting process and more than 80% (or some number more than 34 individuals) reported that they "do not frequently use" the information. (Page 9, Strategic Planning and Performance Measurement report). Additionally, some number less than 17 of Idaho's legislators are "familiar with the report" [*Governor's Performance Report*]. (Pages 9 & 10, Strategic Planning & Performance Measurement report). Given the small number of legislators concerned, we propose an alternative recommendation based in the current processes of communication between state agencies and the legislative body.

All of the information of interest in this report (statutory authority, revenues, expenditures and progress toward goals) is currently statutorily required and provided by state agencies to the Legislative Budget and Policy Office (LBPO) in the strategic plan, budget request or performance report. Further, this can be complex information, particularly the revenue and expenditure information, which covers a number of pages in the budget request. It does not lend itself easily to brief, concise oral presentation.

P.O. Box 700, Meridian, Idaho 83680-0700 • (208)884-7000 • Fax (208)884-7090

EQUAL OPPORTUNITY EMPLOYER

Rakesh Mohan, Director

Page 2

November 19, 2004

The ISP suggests that a process similar to the administrative rules process be followed to provide the relevant information to interested legislators. When agencies submit the text of their proposed rules changes to the Office of Administrative Rules, they also submit nine copies of the rules changes to the Legislative Services Office (LSO). LSO staff distributes the proposed rules changes to the rules subcommittee of the agency's germane committee. The subcommittee reviews the material and responds to the agency with any concerns or comments they have. When the agency presents its rules to the subcommittee during the legislative session, there is already an understanding of the changes and the need for them.

The process works well to limit the amount of material and the time investment required of the entire committee, while providing an avenue for comment and involvement of interested legislators. It partners agencies and legislators in addressing concerns and provides the opportunity to further share information regarding the agency's charge in law and the programs to implement that charge. Those legislators interested in receiving performance measurement information on every state agency in a single volume continue to have access to the *Governor's Performance Report*.

We are concerned that isolating the information exchange to a single time-limited presentation does not provide time for necessary reflection on the information provided and can place an agency in the position of receiving legislative input that conflicts with executive direction, without the opportunity to resolve the conflict in a continuing dialogue.

Given the variety of approaches used in other states, such as requiring agencies to present performance information to specialized oversight committees, including it as part of their budget presentation, or relying solely on legislative staff to review and present agency information, we believe there are more workable, less confining measures to enhance dialogue than the formal committee presentation recommended in the report.

We support the suggestion from the LBPO that they might incorporate some of this information in the *Legislative Budget Book*.

Finally, we support the recommendation that legislators and agencies receive training in strategic planning and performance reporting. Ideally, that training might be provided every two or three years and would be delivered to agency personnel and legislators together. Common training could enhance mutual understanding of desired program performance and provide a strong bond between executive branch agencies and legislators as we work together to implement public policy into service delivery.

Sincerely,

A handwritten signature in black ink, appearing to read "R. Dan Charboneau", with a long horizontal line extending to the right.

Colonel R. Dan Charboneau
Director



State of Idaho
DIVISION OF VETERANS SERVICES
"Caring for America's Heroes"



DIRK KEMPTHORNE
Governor

RICHARD W. JONES
Division Administrator

320 Collins Road
Boise, ID 83702-4519
(208) 334-3513

November 15, 2004

Mr. Rakesh Mohan, Director
Office of Performance Evaluations
PO Box 83720
Boise, Idaho 83720-0055

Dear Director Mohan:

Thank you for the opportunity to review the Strategic Planning and Performance Measurements draft report. I have read the report and concur with your findings and recommendations. Once the report has been published, it is our intention to use the Urban Institute's suggestions identified in chapter three, which provide recommendations on how agencies can insure data quality.

As I told you when we met with you and your staff, we have found the Performance Reporting process useful. We concur that training would be very helpful to agencies. It is our intention that the information we report is useful to both our constituents and legislators.

Thank you for the opportunity to participate in this project.

Sincerely,

Richard W. Jones, Division Administrator
Idaho Division of Veterans Services

RWJ:tb

c: IVA Commissioners
DVS Administrators



State of Idaho

DEPARTMENT OF WATER RESOURCES

322 East Front Street, P.O. Box 83720, Boise, ID 83720-0098

Phone: (208) 287-4800 Fax: (208) 287-6700 Web Site: www.idwr.idaho.gov.

DIRK KEMPTHORNE
Governor

KARL J. DREHER
Director

November 23, 2004

Rakesh Mohan
Office of Performance Evaluation
Joe R. Williams Building
P O. Box 83720
Boise, Idaho 83720-0055

Dear Rakesh:

Thank you for including the Department of Water Resources in the Strategic Planning and Performance Measurement study and allowing us to provide comment on your draft report.

The report is professionally prepared and clearly written. The report provides a realistic and broad assessment of the process, clearly identifies problem areas and makes reasonable recommendations for improvement.

Please let me know if this Department may be of further assistance as the report is finalized.

Sincerely,

A handwritten signature in black ink, appearing to read 'John Hammond', is written over a horizontal line.

John Hammond
Support Services Bureau Chief

OPE's Response to Agency Comments

We appreciate the efforts of everyone who reviewed the report and provided feedback. We are providing comments that offer clarity and perspective to the responses from two agencies.

Idaho State Police

1. *Agency Statement:* “It is not necessary to add yet another somewhat burdensome element to the well-designed process described in Idaho Code sections 67-1901 through 67-1903.”

OPE Comment: Although the agency may find the current strategic planning and performance measurement process “well-designed,” input we have received from legislators, legislative staff, and some state agencies indicates otherwise. As we discuss in Chapter 2, these stakeholders do not often use the performance information for the purposes outlined in the legislation.

2. *Agency Statement:* “The report indicates that less than half (43%) of legislators surveyed felt the need to respond regarding the value and usefulness of the current performance reporting process. . . Additionally, some number less than 17 of Idaho’s legislators are ‘familiar with the report’ [*Governor’s Performance Report*]. . . Given the small number of legislators concerned, we propose an alternative recommendation based in the current processes of communication between state agencies and the legislative body.”

OPE Comment: While we did not receive input from all 105 legislators, we disagree with the agency’s reasoning that only a “small number of legislators” are concerned about the process.

- a. The percentage of legislators responding is not an accurate indicator for gauging their interest in the strategic planning and performance measurement process. The survey response rates can be impacted by other factors.
- b. The agency’s statement that less than 17 of Idaho’s legislators are familiar with the report is inaccurate. As reported on page 5, we spoke with 17 legislators (which included germane committee

chairs, joint committee co-chairs, and members of Legislative Leadership). The discussion on pages 9–10 addresses input of *these* 17 legislators, and does not make any claims about the total number of legislators familiar with the *Governor’s Performance Report*.

- c. We believe the strategic planning and performance measurement process is of greater concern than the agency implies. The evaluation topic was selected by the Joint Legislative Oversight Committee, and was supported by other legislators and legislative Budget and Policy Analysis.

3. *Agency Statement*: “The ISP suggests that a process similar to the administrative rules process be followed to provide the relevant information to interested legislators . . . [W]e believe there are more workable, less confining measures to enhance dialogue than the formal committee presentation recommended in the report.”

OPE Comment: We do not think that the agency’s alternative offers enough of an enhancement to the current process. Specifically, the suggestion does not ensure legislative involvement or establish a formal process for dialogue between the agency and the legislature. As a result, the information may continue to be of limited value and not be used as legislation intended.

Department of Health and Welfare

1. *Agency Statement*: “The Department found the study to be interesting and for the most part, agrees with many of the suggested improvements. However, we are concerned with the representation that ‘most of the steps will require little to no additional agency resources...’”

OPE Comment: Despite the department’s concern regarding resources needed for the steps outlined on page 21, many of these steps are already required in statute and should be easily integrated into the agency’s current processes. On page 24, however, we do recognize that requests for new performance measures could result in increased costs for agencies depending on the nature and complexity involved in collecting data.

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04-03	School District Administration and Oversight	January 2004
04-01F	Management of State Agency Passenger Vehicles	January 2004
04-02F	Public Works Contractor Licensing Function	March 2004
04-03F	Timeliness and Funding of Air Quality Permitting Programs	June 2004
04-04F	Idaho Child Care Program	June 2004
04-05F	Idaho's Medicaid Program	June 2004
04-04	Strategic Planning and Performance Measurement	December 2004

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