

ROLE 2: ASSESS PERFORMANCE INFORMATION

Practice 2b. Assure performance reports: Audit, attest to, assure, or certify external performance reports.

Milwaukee County, Wisconsin, Department of Audit (from <http://milwaukeecounty.org> click on “Directory” then on “Audit, Department of”): In September 1999, Milwaukee County adopted a strategic planning document, “Charting the Course: Milwaukee County's Goals, Strategies, Action 2002-2004.” With the adoption of “Charting the Course,” the Department of Audit was directed to annually audit a County-wide Performance Report compiled by the Department of Administration. Each of these audits has taken about 900 staff-hours. The Department of Audit has used a two-tiered audit approach: Select five departments for detailed review, and perform a limited “desk review” of 16 other departments’ and divisions’ performance reports. The objective was to develop a general sense of the progress made by the County as a whole in developing a Performance Report. Performance reports were assessed using the following key concepts: Linkage of departmental statements of purpose (missions) to those of the County as a whole; connectivity of information gathered to measure success to the desired benefits to customers of the department; and reliability and accuracy of the data collected to measure results. For example, auditors used the following questions as criteria to assess agency outcome statements and indicators for measuring progress in achieving the outcomes:

- Criteria for assessing outcome statements:
 - Can the department influence the outcome in a non-trivial way even though it can't control it?
 - Would measurement of the outcome identify program success and pinpoint problems?
 - Will the department's various customers accept this as a valid outcome?
 - Does the outcome relate to the County's primary goals?
 - Does the outcome relate to the departmental goals, objectives, strategies and functions?
 - Does the outcome capture a significant aspect of agency operations?
- Criteria for assessing indicators of outcomes:
 - Does it measure the outcome?
 - Is it linked to a specific and critical process in the organization?
 - Is it understood at all levels that participate in evaluating and using the measure?
 - Is it effective in prompting action?
 - Is it credible and can be communicated effectively to internal and external stakeholders?
 - Is it accurate, reliable, valid and verifiable?
 - Is it built on data that are available at reasonable cost, appropriate and timely for the purpose?

The audit program provided steps to help auditors probe these criteria questions in depth for the five departments reviewed in detail. In summary, these steps were:

- Reviewing the department's outcome report;
- Interviewing department staff responsible for preparing the “logic model” behind the outcomes and indicators and for reporting results;
- Where data collection has begun, reviewing methodology and testing data for accuracy.

- Interviewing a sample of the department's customers.

For "desk review" departments, the audit program asked auditors to review all outcomes reported to identify, "Are departments measuring the right thing?" and "Do we have the right measure?"

An Audit of Milwaukee County's Annual Performance Report, September 2002, is available from the County website (<http://milwaukeecounty.org>).