

ROLE 2: ASSESS PERFORMANCE INFORMATION

Practice 2a. Test relevance or reliability: Test or certify performance measurement relevance, reliability, or both.

State of Virginia Auditor of Public Accounts (www.apa.state.va.us): House Bill 1003 in the 2002 legislative session modified the responsibilities of the Auditor of Public Accounts (APA) to review and report annually on whether state agencies are providing and reporting appropriate information on financial and performance measures to the Department of Planning and Budget (DPB). The legislation also required that the Auditor review the accuracy of the management systems used to accumulate and report the results and make recommendations for new or revised measures. This role was strengthened further in House Bill 2097 in the 2003 session, which mainly dealt with long term strategic planning including parts similar to the federal Government Performance and Results Act. APA auditors previously tested data accuracy in their financial related audits and performed reviews of performance measures in individual agencies and institutions. The APA issued a statewide report of performance measures at higher education institutions in the 1999-2000 year. In that report they had three objectives: to evaluate the process used to accumulate and report performance data; to determine the reliability of the data sources used; and to verify the accuracy of performance information reported to the DPB.

In 2002 the APA increased the scope and extent of testing of performance information and issued a statewide report on results, as required by the 2002 legislation. The objectives of the audit were to test performance measures in order to determine whether the performance measurement information submitted to DPB was accurate and reliable, and to determine whether established performance baselines and targets were reasonable. The APA staff chose measures to audit from the Virginia Results sections of the DPB website, and based the extent of testing done, in part, on how the agency was using performance results. The APA has included testing performance measures in its work plan, and expects to spend 500-700 hours on it in 2003.

The following reports are available from the APA website (www.apa.state.va.us):

- *Review of Performance Measures at Selected Higher Education Institutions for the Year Ended June 30, 1999, May 8, 2000.*
- *Review of Performance Measures as of October 15, 2002, November 2002 (statewide).*
- *Review of Performance Measures for Fiscal Year Ended June 30, 2003, November 2003.*