

Performance Measurements for Performance Audit Agencies

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Problem Statement

The purpose of this project is to determine whether the performance measures used by the Legislative Audit Council (LAC) to assess and report our own performance can be improved in ways that allow agency leadership to present a more accurate picture the agency's performance and that can be used to improve agency efficiency and effectiveness. Agency leadership has expressed concern that the performance measures that are reported fall short of that goal and asked that I undertake this project. I reviewed literature on measuring the performance of audit organizations, reviewed five years' worth of reporting by the LAC, and reviewed the performance measures used by audit agencies of state, territories, and the District of Columbia.

In undertaking this study, I realized that differences between how we measure our performance and how other audit agencies measured their own is not evidence that what we are doing is weak; nor is it evidence that what we are doing is optimal. The standard for evaluating the quality of our performance measures rests with how well those measures fit within the organization's' mission, goals, and stated objectives. Organizations should not define performance measures in a vacuum. The National State Auditors Association (NSAA) reminds its members in a three-part series of reports on performance measures, that identifying performance measures should be consistent with, and follow, a mission statement, established goals and objectives, and an action plan. (National State Auditors Association, p.1) Performance measures force you to define what you think is desired performance, assess what you are currently doing, and make a determination of where you are, compared to where you want to be.

Charged with performing independent, objective performance audits of state agencies, the Legislative Audit Council (LAC) works to ensure that state agencies and programs operate efficiently, that they achieve the desired outcomes, and that their actions comply with applicable state and federal laws. The LAC conducts independent, objective performance audits and publishes reports with recommendations for improving agency performance and for statutory and regulatory change. We also conduct follow-up reviews to determine whether agencies have corrected the problems in the original report. Created by statute in 1975, the agency is overseen by a five-member council elected by the General Assembly, in joint session. The Council also includes the following ex-officio members or their designees who have voting rights on all matters except those pertaining to auditing functions and personnel matters: Chairmen of the Senate and House Judiciary Committees and the Chairmen of the Senate Finance Committee and the House Ways and Means Committee. The Council is directly responsible to the General Assembly and is independent of any other state agency, board, or department.

The LAC is designed to be free of political influence. We are a small agency with, currently, 17 employees, including a director, one deputy director/audit manager, three administrative staff, two audit managers, three senior auditors and seven associate auditors. Other than its credibility and the persuasiveness of its reports supported by the evidence, the LAC has no influence, direct or indirect, over the impact of its activities. Therefore, measuring performance, other than the time-tested measures of efficiency in report production, has been a challenge.

The LAC operates according to standards published by the United States Governmental Accountability Office (GAO) in its manual generally referred to as “the Yellow Book,” in recognition of its yellow cover. Our performance audits include a wide variety of audit objectives, including program effectiveness and results; economy and efficiency; an assessment of the integrity of internal control; compliance with provisions of law, regulations, contracts, grant agreements, or other requirements; and objectives related to provide reasonable assurance of achieving effective and efficient operations, reliable financial and performance reporting, or compliance with applicable laws and regulations. (LAC Manual)

Like every agency of South Carolina state government, the LAC produces an annual accountability report. State law requires agencies to report annually in accordance with instructions defined by the Department of Administration. These reports include the agency mission, goals, and objectives, along with performance measures used by agencies to assess themselves. The goals, objectives, and measures used by the LAC in each of the past five years have remained steadily the same. The annual accountability reports are the one place where the LAC publishes its performance measures linked to specific program objectives. While the language used to convey the mission has changed occasionally, the mission is generally described as one of undertaking independent, objective performance audits to help ensure that state agencies and programs are efficient, achieve desired outcomes, and comply with state laws.

Surveying the audit field and identifying measurement strategies that our agency leadership could adopt in order to improve and report our own performance is the goal of this project. The Department of Administration issues guidelines for its preparation. The reports typically contain

measurements reflecting agency conformance to goals and objectives; and while these are certainly helpful, agency leadership often desires additional, valid and reliable measures with which to tell their story. Our current measurements focus on:

- The results of an external peer review.
- Number of recommendations directed to agencies.
- Number of recommendations directed to the General Assembly.
- Number of follow-up reviews.
- Percentage of recommendations found in original audit reports implemented.
- Number of audits in progress.
- Potential financial benefits, if any.

Agency leadership augments the metrics listed above, with the following strategies to assess quality and performance:

- Monitor training hours clocked by auditors, each of whom must complete a minimum of 80 hours every two years, with no fewer than 20 hours in a single year.
- Peer review by the National Association of State Auditors, Comptrollers, and Treasurers (NASACT) and the National Conference of State Legislatures (NCSL).
- Annual employee satisfaction surveys.
- The value of potential financial benefits in relation to the total number of recommendations.
- Financial benefits realized.
- Percentage of audits published by the projected release date.

- Audit production costs as measured by cost per audit hour.
- Customer satisfaction as measured by feedback from legislators and council members.
- Adherence to professional audit standards in the performance of our audit work.

Data Collection

I identified a population of audit agencies using information obtained from the National Legislative Program Evaluation Society (NLPES) and the National State Auditors Association (NSAA). I contacted agency heads, including state agency directors and state auditors, and requested their performance measures on four separate occasions. I relied on the mailing roster of those two professional audit organizations and was able to contact agency directors and state auditors in 49 states, the District of Columbia, Puerto Rico and the Commonwealth of the Northern Mariana Islands. I received responses from thirty states, the District of Columbia, and the Commonwealth of the Northern Mariana Islands for response rate of sixty-three (63%) percent. The goals of this data collection effort are to determine how audit agencies measure their own performance and whether any of those measures could be applied to the mission and goals of the LAC.

To assess the state of the art in performance measurement, I reviewed relevant literature in performance measurement of audit organizations. The following terms are defined in the instructions from the Department of Administration to state agencies in preparing the annual accountability report for FY 2017-18. I used these definitions to classify the measurements reported by respondents.

Outcome measure-A quantifiable indicator of the benefits that accrue to the public or the customer from the agency's actions; used to assess effectiveness in achieving the mission, goals, and objectives.

Efficiency measure-A quantifiable indicator of productivity expressed in unit costs, units of time, or other ratio-based units; used to assess cost-efficiency, productivity, and timeliness of agency operations.

Output measure-A quantifiable indicator of the number of goods or services an agency produces; used to assess workload and the agency's efforts to address demands.

Input measures-A resource that contributes to the production and delivery of a service and represent what the agency uses to do the work that the agency actually does.

Among the audit functions present in most agencies and from whom I tried to learn about their performance measures were the internal audit groups. However, the internal audit function differs from the audit function of the LAC in that the LAC does not undertake a risk analysis and select its own audit agenda. Internal auditors do. They generally have authority to select the organizational units or work processes on which they will focus. They often select their audit subjects according to a predetermined schedule. Otherwise, they use a risk analysis aimed at assessing internal controls and focusing their energies on those areas where the threats to internal controls are highest. The LAC has no such authority to select its own subjects. However, once an audit is requested and approved by Council, the audit team will assess the risks before developing an audit plan consistent with the original audit request. The 2009 survey of internal auditors in Texas by the Institute of Internal Auditors (IIA) relied on a classification system for organizing performance measures:

Environment measures include factors which indirectly affect the audit function, but which are not within the control of the audit manager. Examples include the number of audit requests and the number of meetings with the auditee

Output measures include products of the audit process such as audit reports and advisory services. Internal auditors typically operate from an audit plan, so one output measure is the percentage of the audit plan completed; another is the number of audits completed.

Quality measures include the quality of the audit process such as the quality of the audits themselves and even the audit staff. Examples include the results of peer reviews, satisfaction surveys, and professional certifications earned by the audit staff.

Efficiency measures include measures of the output and quality of the audit process relative to their costs in time and money. Examples include operating cost per audit hour, dollars spent per dollar auditee, and the ratio of actual to budgeted hours.

Impact measures indicate the ultimate impact of the audit function on the auditee's effectiveness.

I prefer this schema because it accounts for environmental measures and quality.

Using the contact lists of the National Legislative Program Evaluation Society and the National State Auditors' Association, I sent e-mail inquiries to agency directors, and state auditors in all 50 states, two territories, and the District of Columbia. States, the District of Columbia, and American territories belong to these associations which provide a vehicle for information sharing and professional development among the auditing community, broadly defined to include performance and financial auditing and independent agencies such as ours, oversight committees closely aligned with the legislative process, and internal audit shops. I

received responses from 28 states, the District of Columbia, and one American territory-all affiliated with NLPES, NSAA, or both.

I identified 43 separate performance measures. Three states responded that they did nothing to measure performance, but relied, instead, on periodic peer reviews by NCSL or NSAA and from feedback from their state legislatures. In other words, the fact that they survive is testament to the fact that their performance is satisfactory. Feedback serves as a measure of quality as indicated by adherence to professional audit standard. However, it does nothing to allow management to diagnose weaknesses to be mitigated or strengths to be reinforced. Feedback offers no variability that allows management to reallocate resources. One state and one territory responded that they are-or will be-developing performance measures but do nothing to date. I consolidated the measures and reduced that number to twenty-three. I indicate the number of states using each measure and indicate with a “X” if that or a comparable measure is used by the LAC.

DATA ANALYSIS

The top five measures reflect output, impact, and quality: number of reports published (Output); recommendations implemented by agencies , legislation introduced in response to findings, and financial cost savings (Impact); and quality measures reflecting compliance with audit standards and the results of findings from external groups such as NLPES and NSAA. The results of the external peer review usually reflected in narrative reports and based on the results of a review of sampled audit files and interviews with selected agency staff. They are useful as cues to agency management in knowing what is being done right and what problems might lurk

in the organization, but they are seldom conducted nor reported in ways that allow one to drill down and analyze root causes of a problem, much less potential remedies. For example, staff complaints about agency pay could be manifested in turnover rates. However, it would be a mistake to conclude that turnover is caused by low pay to the exclusion of other factors that might never be discussed in a peer review interview.

I classified the performance measures I received from the respondents using the IIA schema and summarized the results in Table 1. The numbers in parentheses refer to the number of respondents reporting that measure. Measures in **BOLD** are also used by the LAC in our annual accountability report. Those frequency counts are not mutually exclusive. Most of the measures are quality measures. Efficiency and outcome measures follow. Audit agencies such as the LAC often make recommendations to the General Assembly for statutory change. The legislative process is fluid and prone to influences beyond the evidentiary-based claims of audit agencies, especially those that are as structurally independent of the legislative branch as the LAC. Therefore, I noted that 12 states responded that they count the number of legislative recommendations introduced-as opposed to enacted-among their impact measures.

Table 1

Performance Measures by IIA Classification

Type of Measure

Measures as reported by Respondents

Environment	Number of audits requested. (2)
Output	Number of reports published. (13) Number of findings. (6)

Quality	<p>Measure tied to staff recruitment and development. (2)</p> <p>Number of improvements to internal audit process. (1)</p> <p>Compliance with audit standards. (9)</p> <p>Successful ratings from external quality reviews such as peer reviews. (9)</p> <p>Visibility (Number of invitations to speak before external groups). (2)</p> <p>Employee engagement and satisfaction. (2)</p> <p>Employee absenteeism rate. (1)</p> <p>Training quality-meets employee needs. (1)</p>
Efficiency	<p>Staff time allocated to audit activities. (6)</p> <p>Timely completion of audits. (8)</p> <p>Timeliness of replacing separated employees. (1)</p> <p>Audits completed within budget. (1)</p> <p>Average FTEs used to produce audits as a measure of cost. (1)</p> <p>Cost per audit (13)</p>

Impact	Number of agencies abolished/programs consolidated. (1) Recommendations implemented by agencies. (9) Legislation introduced in response to findings. (12) Legislation enacted. (1) Cost savings/cost avoidance. (9) Value-added impact (1)
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A challenging performance measure involves anything to do with the financial impact of a recommendation. For example, Minnesota’s Office of Legislative Auditor resists reporting cost savings because they are difficult to estimate with any degree of accuracy and because the agency cannot confirm the exact role it played in generating the savings. Cost savings that result from consolidation of tasks or the outright elimination of a work process is relatively easy to estimate if you consider labor and operating costs such as office rent and utilities. However, to be fair and accurate, those savings have to be offset by the costs associated with the loss of any benefit from the activities that would be foregone. Similarly, benefits associated with adding value to an agency output is difficult to compute.

Every state applies the measures relevant to their goals and objectives. What follows are interesting examples of the experiences with performance measures as reported by several respondents. Inclusion or exclusion of a jurisdiction should not be interpreted as an

endorsement or criticism. Moreover, they are not designed to reflect the respondent's complete response.

- North Carolina's program evaluation division measures its impact by accounting for the frequency of legislation proposed, legislation enacted, recommendations implemented, recurring cost savings produced, and the net annual return on the legislature's investment in the division. North Carolina measures the net annual return on investment by taking the recurring cost savings produced and subtracting its annual costs to calculate an annual return on the legislature's investment. North Carolina also additional one-time cost savings as determined by follow-up reporting and cost data confirmed by agencies.
- Louisiana has one formal indicator to issue at least 20 performance audits per year. Louisiana is currently revising its strategic plan before defining formal objectives and measures. Individual audit teams track legislation and the Auditor's office also monitor media coverage as indicators of impact. Louisiana has a format for a post-audit debriefing of the audit team which forces the team to consider the start date, fieldwork end date, and release date; initial and final budget and amount over budget; actual hours spent, reasons for any budget changes such as limited access to agency management, lack of cooperation by agency, and difficulty in obtaining requested information. Allocation of the hours spent (planning, fieldwork, reporting), each auditor and manager answers a series of specific questions about how the audit process functioned, on what steps time was spent, obstacles encountered and how it could be improved. No evidence there are reported but are used to improve the internal process.

- West Virginia's Performance Evaluation and Research Division of the West Virginia Legislative Auditor's Office emphasizes, quality as reflected in the results of peer reviews done every three years, and compliance with governmental auditing standards; cost savings; and legislation introduced or enacted following publication of its recommendations.
- Maryland Office of Legislative Audits has several internal performance measures for audit report effectiveness and timeliness: Percentage of report recommendations accepted and implemented and the percentage of report findings with actual loss and cost savings. Among its measures of report timeliness is the percentage of audits for which fieldwork is completed in less than six months.
- Tennessee's Comptroller of the State Treasury, Division of State Audit Strategic Plan for 2018-19 lists 30 performance measures across five goals. Included among the goals is one to provide a diverse, competent, ethical and professional staff and maintain continued development of the staff and the office defines performance measures tied to staff development and training, ratings on performance evaluations, and turnover rates.
- Mississippi's Joint Legislative Committee on Performance Evaluation and Expenditure Review (PEER) 5-Year Strategic Plan has six strategic goals that include, but are not limited to, cost savings and avoidance, increasing the efficiency and effectiveness of its own internal operations and improving staff performance by developing subject matter experts and increasing internal efficiencies by reducing the number of steps in report production.

Implementation Plan

Suggestions for new and revised performance indicators will be taken immediately to the director for consideration; the decision to modify the current measure, add new ones, and delete old ones rests with the director. No new data will be required. However, the appropriate approach is to select a set of operational objectives to be achieved in the upcoming year and select the appropriate measures.

Actions Needed

1. Decide agency goals.
2. Select operational objectives.
3. Select measures to be reported.
4. Confirm that the agency has the necessary data or establish protocols for collecting the data.

Timeframe and Costs

May 15, 2019 – Submit recommendations to director.

May 15, 2019 - August 2019 – Receive feedback from agency director and modify measures accordingly.

September 2019 - Complete review of recommendations and select goals and objectives in response to instructions from department of Administration.

Potential Obstacles and Methods to Overcome Them

The decision rests with the director. To the extent that a decision is made to estimate financial benefits including cost savings or value-added benefits, staff might require special training.

Potential Resources

No new resources are necessary.

Communication with Key Stakeholders

Any revision of the agency's performance measures should be accompanied communication with our Council, especially our chairman, and agency staff.

Integration into Standard Operating Procedures

No new integration with agency standard operating procedures is necessary.

Evaluation Method

Any plan to evaluate performance measure rests with the director. This subject adds nothing to the audit process itself, although decisions made subsequent to analyzing the agency's performance could result in changes.

Summary and Recommendations

States tend to focus on impact and quality measures. There are audit agencies in states and territories that measure little if anything about their operations. Of those that do, I found consistency in the types of measures they report. The LAC relies on measures that are not that different from other audit agencies. I hesitate to recommend particular measures because they should be tied to goals and objectives established by agency management according to a process that it deems appropriate.

Appendix I

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