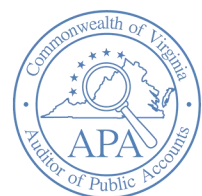




REVIEW OF AGENCY PERFORMANCE MEASURES FOR THE YEAR ENDED JUNE 30, 2014

Auditor of Public Accounts
Martha S. Mavredes, CPA
www.apa.virginia.gov
(804) 225-3350



REVIEW SUMMARY

This report includes the results of our annual review of performance measures reported by the Department of Planning and Budget (Planning and Budget) on the *Virginia Performs* website. The Code of Virginia requires an annual review to ensure that agencies are reporting accurate and appropriate information.

We reviewed information on *Virginia Performs* for a sample of performance measures to determine if the results for fiscal year 2014 were accurate, reliable, and understandable. Performance measures results were accurate and reliable for 88 percent of the performance measures included in our review. There were certain understandability issues with some of the measures reviewed, but progress to enhance the usability of the information included on *Virginia Performs* has continued.

Planning and Budget reports over 900 performance measures on *Virginia Performs*, and the measures are classified into three different types – key measures, productivity measures, and other agency measures. Our review for fiscal year 2014 focused solely on key performance measures since they represent the most critical functions at an agency.

Number of Performance Measures by Type

	Fiscal Year 2012	Fiscal Year 2014
Key Measures	224	295
Productivity Measures	78	96
Other Agency Measures	1,135	547
Total Number of Performance Measures	1,437	938

The overall number of performance measures has decreased significantly since our previous review in 2012, primarily due to efforts overseen by Planning and Budget to evaluate the quality of the performance measures used by state agencies. During 2014, Planning and Budget oversaw an effort to reengineer the performance measures data collection system and worked with state agencies to streamline the performance measures collected and reported on *Virginia Performs*.

In 2014, the Governor's administration also developed an accountability tool to measure the performance of agency directors, and this tool will drive agencies' key performance measures for fiscal year 2015 and beyond. The administration's efforts were separate from Planning and Budget's initiatives and largely occurred without input from Planning and Budget. Because of the lack of collaboration, Planning and Budget was forced to delay the release of their new performance measurement system, and some of the new key performance measures do not meet guidelines previously established by Planning and Budget.

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PERFORMANCE MEASUREMENT IN VIRGINIA

This report summarizes our required review of executive branch agency performance measures. [Section 30-133 \(B\)](#) of the [Code of Virginia](#) requires the Auditor of Public Accounts to conduct an annual audit of performance measures and to review the related management systems used to accumulate and report the results. In addition, this report includes detailed information about the history of performance measures in Virginia and recent significant changes that have occurred regarding performance measures.

The Commonwealth of Virginia has been using performance measures for executive branch agencies for nearly twenty years. Today, there are several primary actors responsible for overseeing the performance measurement structure in Virginia. The [Council on Virginia's Future](#) (Council), established in 2003, is primarily responsible for developing the overall framework for performance measurement in Virginia, including establishing broad statewide goals for Virginia's agencies. The Governor's administration develops Enterprise Strategic Priorities, which are aligned to the goals established by the Council. Finally, the Department of Planning and Budget (Planning and Budget) oversees the administration of the performance measures web-based portal, and communicates necessary instructions for the completion and dissemination of performance measures by Virginia's state agencies to the public.



Council on Virginia's Future

Develops the overall framework for performance measurement in Virginia and establishes broad statewide goals for state agencies.



Governor's Administration

Develops Enterprise Strategic Priorities that are aligned with the statewide goals established by the Council on Virginia's Future.



Department of Planning and Budget

Oversees the administration of the web-based portal for state agencies' performance measures and provides guidance for state agencies on the completion and dissemination of performance measures information.

Performance measurement plays a critical role in the strategic planning and performance budgeting processes used in the Commonwealth, and there have been significant changes in the process over time. The timeline on the following page outlines the most significant changes to the performance measurement system in Virginia since 2002.

SIGNIFICANT PERFORMANCE MEASUREMENT CHANGES IN VIRGINIA

2002

The General Assembly required the Auditor of Public Accounts to review the accuracy of the performance measures information included on the *Virginia Results* website annually. The Auditor of Public Accounts' first review of this data was for fiscal year 2002 data.

2003

The General Assembly created the Council on Virginia's Future as part of the *Government Performance and Results Act (Act)*, which created a long-term plan for state government operations known as the "Roadmap for Virginia's Future." The Council advised the Governor and the General Assembly on the implementation of the "Roadmap." The Act also required state agencies to develop a strategic plan with performance measures.

2006

Planning and Budget, at the direction of the Council, unveiled a new budget and strategic planning structure effective July 1, 2006. The structure created service areas for agencies that aligned resources and strategic functions. The 2006 Executive Budget Document incorporated the new budget structure and performance measures information.

2007

As part of the new service area budget structure, the Council implemented the *Virginia Performs* website to replace the *Virginia Results* website. The Governor designated certain performance measures as "key," or items that represented the most essential functions of the agency, and "other" measures, or items that were important for an agency to measure but not as critical as "key" measures.

2009

The Governor required agencies to develop and report on "productivity" measures, or performance measures designed to measure the efficiency of agency operations.

2012

Planning and Budget used the Performance Budgeting System to integrate strategic planning and collect performance measures information from agencies. The Performance Budgeting System is used by agencies for budget development and execution, and the ability to collect and report performance measures information in the Performance Budgeting System provided agencies with one coordinated system for budgeting and strategic planning items.

2013

Planning and Budget encountered significant issues with fiscal year 2013 performance measures data while integrating the strategic planning module in the Performance Budgeting System. As a result, Planning and Budget developed a performance measures portal in the Performance Budgeting System to provide a better tool for agencies to manage performance measures data.

RECENT DEVELOPMENTS RELATED TO PERFORMANCE MEASURES

Performance Measures Strategic Planning and Systems Changes

In 2013, Planning and Budget underwent an internal reorganization and transferred the responsibility for overseeing the strategic planning and performance measurement processes to the Best Practices Division. Also, to address the issues in the strategic planning module of the Performance Budget System that came to light in 2013, Planning and Budget held focus group meetings with representatives from state agencies to determine ways to improve the strategic planning module and enhance the processes used to collect performance measures data. The objectives of the focus group were:

- *To streamline the strategic planning process,*
- *To strengthen the link between strategic planning and budgeting,*
- *To create timelines and schedules for the strategic planning process that correspond to the biennial budget cycle, and*
- *To create useful and relevant strategic plans that state agencies can use to communicate their agency's mission and goals to their employees and stakeholders.*

The focus group developed a series of recommendations related to strategic planning and the collection and reporting of performance measures data. After the focus group completed its work, Planning and Budget presented the recommendations to the Performance Leadership Group. The Performance Leadership Group, made up of the Secretary of Finance, the Director of Planning and Budget, and the Executive Director of the Council, meets periodically to evaluate performance measurement issues in Virginia. The group reviewed and approved most of the focus group recommendations. As a result, Planning and Budget reengineered the strategic planning module in the Performance Budgeting System to improve the collection and reporting of performance measures data by state agencies.

In addition to the introduction of the new strategic planning module, Planning and Budget provided training to state agencies throughout 2014 on the quality of the performance measures reported on the [Virginia Performs website](#). Prior to the development of the new module, state agencies had more than 1,400 performance measures. Planning and Budget found that the universe of performance measures included some duplicate measures, measures that were no longer relevant to an agency, and measures linked to a service area that contained no measureable services. The number of performance measures was driven, at least in part, by an existing requirement that each service area have at least one performance measure.

Planning and Budget directed state agencies to evaluate their performance measures to determine which performance measures are still relevant to the agency, and to determine which performance measures best represented the services provided by the agency. Planning and Budget's intent for this evaluation was to ensure that the quality of the individual performance measures in the new strategic planning module was paramount.

Currently, there are three different classifications for performance measures reported on *Virginia Performs* – key measures, productivity measures, and other agency measures. As shown in Table 1, Planning and Budget’s efforts significantly reduced the total number of performance measures reported since our previous review.

Table 1 - Number and Percentage of Performance Measures by Type

	Fiscal Year 2012		Fiscal Year 2014	
	Number of Performance Measures	Percentage of Total Measures	Number of Performance Measures	Percentage of Total Measures
Key Measures	224	16%	295	32%
Productivity Measures	78	5%	96	10%
Other Agency Measures	1,135	79%	547	58%
Total Measures	1,437	100%	938	100%

Sources: “Review of Agency Performance Measures Report for the Year Ended June 30, 2012,” and the Performance Budgeting System

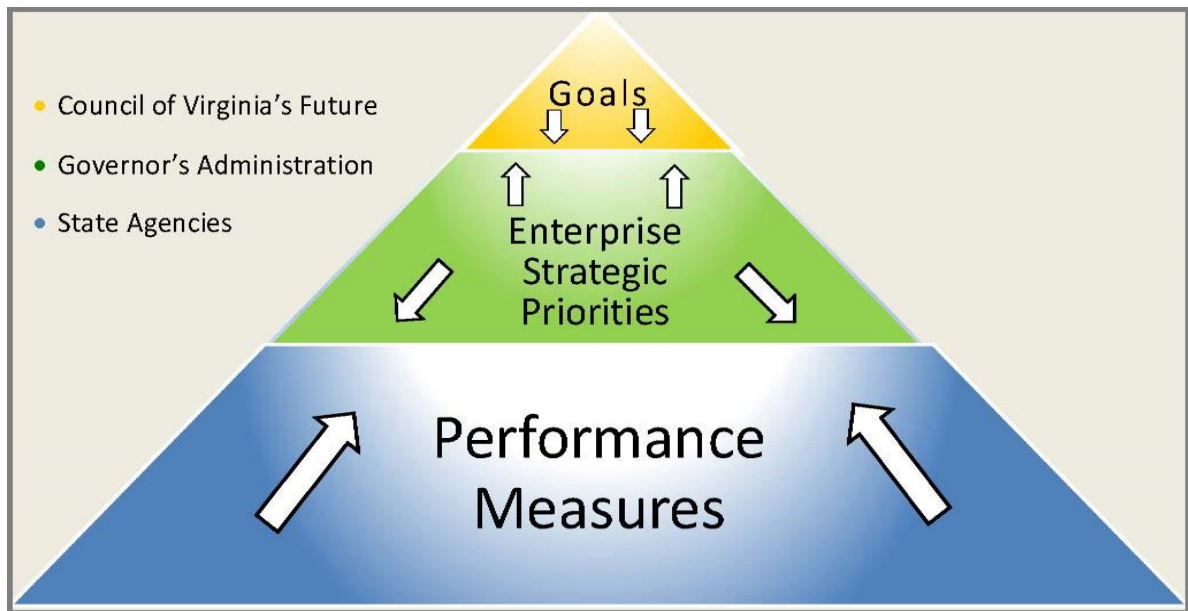
While the total number of performance measures has dropped by roughly 500 measures based on the efforts to evaluate the quality of the performance measures used by state agencies, the number of key performance measures has increased and these measures now make up one third of all measures. The increase in key performance measures is discussed further in the section titled *Performance Measures Functional Changes*.

Performance Measures Structural Changes

One of the roles of the Council is to provide a long-term focus on high priority issues facing Virginia. The Council performs this function through the establishment of high-level, statewide goals in key areas that can transcend gubernatorial administrations. The Council developed seven broad goals for the Commonwealth that are intended to make progress towards achieving the “Roadmap for Virginia’s Future.” The goals relate to the economy, education, health and family issues, public safety, natural resources, transportation, and government and citizens. These goals are broad enough that they can be supported by gubernatorial administrations that may have conflicting governing philosophies.

During the past several years, the Council has worked with the Governor’s administration to develop Enterprise Strategic Priorities, or an additional layer of focus between the Council’s broadly defined statewide goals and the performance measures developed by individual state agencies. During 2014, the new administration developed 43 Enterprise Strategic Priorities. State agencies’ individual performance measures are now aligned to the Enterprise Strategic Priorities set by the Governor’s administration, and ultimately linked to the seven goals developed by the Council. The relationship between these three layers of performance management is shown in Chart 1 on the following page.

Chart 1 – Performance Measurement Structure in Virginia



An example of the relationship between the Council on Virginia's Future, the administration, and state agencies in this performance management structure is shown below. The Council has established a statewide goal related to the economy. From this goal, the administration has developed an Enterprise Strategic Priority to promote a good business climate and from this, a performance measure will measure number of jobs created. The current structure of performance management is aligned to ensure that performance measures from state agencies are linked to the administration's Enterprise Strategic Priorities, which are ultimately linked to the Council's statewide established goals.

Goal: *Economy – be a national leader in the preservation and enhancement of our economy (Council on Virginia's Future)*

Enterprise Strategic Priority – *Promote Virginia's competitive business climate to maintain its designation as the best state for business (Governor's administration)*

Performance Measure – *Number of jobs created and retained by businesses receiving loans from the Virginia Small Business Financing Authority (Agency – Department of Small Business and Supplier Diversity)*

OBSERVATION

With the development of the Enterprise Strategic Priorities level within the current performance measurement structure in Virginia, the Governor's administration now has a distinct level to focus on its legislative priorities. This level aligns with the Council's statewide goals, and an individual agency's performance measure are aligned to the Enterprise Strategic Priorities.

While Planning and Budget, state agencies, and the Council have historically had defined roles regarding performance measurement in the Commonwealth, the Governor's administration also played a critical role in determining what was measured by the respective state agencies. The legislative priorities of an executive administration will naturally fluctuate with the election of a new governor every four years. While these legislative priorities may change, state agencies have many longstanding programmatic functions and core missions that will exist beyond the term of any one governor. State agencies have generally measured critical programmatic functions and how they perform their core missions through their key performance measures. The current performance measurement structure now has a distinct position for a Governor's administration to focus on the legislative priorities of the Governor through the Enterprise Strategic Priorities.

Performance Measures Functional Changes

The collaborative efforts of the performance measures reorganization took place primarily during fiscal year 2014, and Planning and Budget's intention was to release the new performance measures framework in September 2014. However, in August 2014, the Governor's office informed state agency directors that they would be using "Executive Agreements" to monitor the performance of the directors, and this caused a delay in the release of the new performance measures framework.

Over the course of the next several months, agency directors and the Governor's office developed performance criteria for the "Executive Agreements," and these performance criteria were elevated to be the key performance measures for state agencies. The Governor's administration directed state agency directors to determine which performance measures were most important, and agency directors met with their cabinet secretary and other administration officials to determine the key performance measures. The administration provided input on what performance measures should be included and developed certain performance measures that were included in all agencies in certain secretariats. The changes to the key performance measures occurred with little input from Planning and Budget staff and with little consideration of performance measures guidelines previously established by Planning and Budget.

Ultimately, performance measures for each agency were reviewed and approved by the Governor and these were included in the "Executive Agreements" between the administration and the respective agency director. These performance measures then became the key performance measures for each state agency going forward to fiscal year 2015. Because these measures were reviewed and approved by the Governor, Planning and Budget had little involvement in the process and proposed that no changes should be made to the wording of the measures themselves. The

changes developed by the administration resulted in an accountability tool for an agency director, which drives the key performance measures for the state agency.

In addition to the changes to the key performance measures directed by the Governor's administration, the administration directed state agencies to align their performance measures with the Enterprise Strategic Priorities. Because of these changes, Planning and Budget delayed the release of 2014 performance measures information from *Virginia Performs* until February 2015.

OBSERVATION

Key performance measures correspond to the most critical services or programs administered by a state agency, and often reflect the mandated responsibilities of a state agency. Key performance measures will likely outlast any one governor's administration.

The potential for significant changes to the performance measures for the Commonwealth's agencies every four years presents an inherent challenge to develop a system of performance measurement that is meaningful and lasting. The development of the Enterprise Strategic Priorities that are solely the responsibility of the Governor's administration can limit the periodic shifts in an agency's performance measures, and provide Governors with a level of measurement to determine progress made towards legislative progress.

REVIEW OF AGENCY PERFORMANCE MEASURES

Section 30-133 of the Code of Virginia requires the Auditor of Public Accounts to annually review and report on performance measures developed and reported by state agencies. As discussed, Planning and Budget undertook significant efforts to reengineer the Performance Budgeting System to integrate strategic planning and performance measurement information and to perform a critical review of the performance measures information reported by state agencies. We did not perform this review for fiscal year 2013 data due to concerns about reliability and validity of the data on the *Virginia Performs* website because of the changes already discussed in this report. We determined that a review of the 2013 performance measures data would be largely ineffective until the system changes had been fully implemented.

Planning and Budget is responsible for the development, coordination, and implementation of a strategic planning system that includes performance measurement. Planning and Budget is also required to ensure that the performance measurement information is useful for managing and improving the efficiency and effectiveness of state government operations, and is made available to citizens and public officials. Planning and Budget maintains the *Virginia Performs* website that serves as a resource for performance management information for executive branch agencies. Our review focused on performance measures reported on *Virginia Performs*.

Objectives, Scope, Method of Review, and Results

Our review of 2014 performance measures only included key measures. We randomly selected 25 key performance measures, from 21 different state agencies, for further review. Our review did not include institutions of higher education, as colleges and universities report performance information separately to the State Council of Higher Education for Virginia.

Performance measures reported on the *Virginia Performs* website include several standard reporting elements that assist the user in determining the performance measure results and other relevant information. Planning and Budget provides guidance for state agencies regarding what types of information should be included in the reporting elements. We reviewed the performance measure results and certain data elements to ensure that the users of the performance measures could understand the results and the accompanying information. We evaluated the following elements in the manner described below:

- We reviewed the *Measure Name* to ensure that it was appropriate and understandable.
- We reviewed the *Measure Type* to ensure that it was appropriate in relation to the selected performance measure.
- We reviewed the *Preferred Trend* to ensure that it accurately reflected the intent of the performance measure.

- We reviewed the *Data Source and Calculation* information to ensure that it was reasonable and offered users adequate information to determine the source of the data and the calculation of the performance measure.
- We reviewed the *Short Target* and the *Long Target* data to ensure that these stated objectives were reasonable in relation to the data provided within the performance measure.
- We reviewed the *Measure Frequency* to ensure that the agency was reporting the data in accordance with the established timeframe in the performance measure.
- We reviewed the *Measure Data*, or the data developed for fiscal year 2014 or the most recent year available to measure the activity selected, and to ensure the accuracy of the figures reported by the agency. We determined the accuracy of the data within a five percent tolerable threshold.
- We reviewed the *Explanatory Note* field to ensure that the information contained therein was applicable and appropriate for the performance measure selected.

As part of our review, we obtained and reviewed documentation from the agencies selected. We reviewed guidance and instructions from Planning and Budget to the individual agencies regarding the development and reporting of performance measures.

Performance measures results reported on *Virginia Performs* for fiscal year 2014, or the most recent year available, were accurate for 22 of 25 (88 percent) performance measures we reviewed. Of the three exceptions found, two of these occurred at a newly formed agency that is in transition and this contributed to these results. There were also several exceptions in reporting elements of the performance measures (e.g., data source, measure type, preferred trend) we reviewed, but overall state agencies, in conjunction with Planning and Budget, have continued to progress towards improving the readability and understandability of the performance measures. The individual performance measures and agencies reviewed are included in Appendix A, which includes a designation for the three performance measures that were exceptions as discussed above.

Status of Prior Year Statewide Recommendations

Our 2012 review included two recommendations related to Planning and Budget's role and oversight of the performance measurement process. The Appropriation Act directs Planning and Budget to be responsible for a review process related to strategic planning and performance measurement. Additionally, we found that Planning and Budget should provide adequate training to its analysts for review of the performance measures developed by state agencies.

As discussed, Planning and Budget has taken significant action to strengthen its role in the oversight of the performance measurement process for state agencies since our last review. During an agency reorganization in 2013, Planning and Budget shifted the responsibility for performance

measurement to the Best Practices Division, and oversaw a statewide evaluation of performance measures in 2014. Planning and Budget further clarified the role and responsibilities for developing, approving, and publishing performance measures information. They also provided internal training to their analysts on the changes completed in 2014.

Item 268 of Chapter 665, 2015 Acts of Assembly, requires Planning and Budget to review the structure and content of performance measures for state agencies on a periodic basis. Planning and Budget has assumed responsibility for certain aspects of performance measures, while agencies assume the remaining responsibilities.

Generally, Planning and Budget assumes a level of control over the development of new performance measures or deleting existing performance measures. They are also responsible for maintaining the Performance Budgeting system and *Virginia Performs*. While these responsibilities are present, Planning and Budget's review of performance measures information appears to remain sporadic based on communication with Planning and Budget staff.

OBSERVATION

Planning and Budget should consider developing a consistent method for review of performance measures information by its budget analysts. The Appropriation Act directs Planning and Budget to perform a periodic review of performance measures. Planning and Budget has made significant progress regarding performance measurement, but the quality of performance measurement in the Commonwealth could benefit by a more robust review of performance measures information by Planning and Budget on a regular basis.

Cursory Review of New Key Performance Measures

We also performed a cursory review of the new key performance measures developed in conjunction with the changes discussed earlier in the report. These measures were implemented in fiscal year 2015 as a means to measure agency performance as part of the "Executive Agreements." The focus of our cursory review was to determine if the newly established key performance measure names generally conformed to the guidelines for developing performance measures set by Planning and Budget.

For nearly half of the performance measures reviewed, the key performance measure names did not conform to Planning and Budget's guidelines, and certain of the new key performance measures did not represent items that could be readily measured but rather were objectives for completion. Based on our understanding, Planning and Budget was largely absent during the discussion and development of the new key performance measures. As a result, it appears that many of the new key measures will not conform with the guidelines established by Planning and Budget.

OBSERVATION

Future gubernatorial administrations should consider the efforts and guidelines of Planning and Budget if its actions will change agency-level performance measures. Better collaboration between the administration and Planning and Budget can further ensure that performance measures used by state agencies are appropriate and conform to the established performance measures guidelines established by Planning and Budget.



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 5, 2015

The Honorable Terence R. McAuliffe
Governor of Virginia

The Honorable John C. Watkins
Chairman, Joint Legislative Audit
and Review Commission

We have audited the performance measures reported on the *Virginia Performs* website and are pleased to submit our report entitled "Review of Agency Performance Measures" for the fiscal year ended June 30, 2014. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Overall, we found that performance measures results reported for fiscal year 2014 were accurate and reliable for the majority of our sample. However, we did find several exceptions in other data elements that affect the user's ability to understand the performance measure and interpret the results.

We followed up on our audit findings from the prior year review and the results of this follow up are discussed in the section entitled "Status of Prior Year Statewide Recommendations."

Exit Conference and Report Distribution

We provided a draft of this report to Department of Planning and Budget management on July 9, 2015. They concurred with the report and provided a response that is included in the section titled "Response from the Department of Planning and Budget." We did not audit the response and, accordingly, we express no opinion on it.

This report is intended for the information and use of the Governor and General Assembly, management, and the citizens of the Commonwealth of Virginia and is a public record.

AUDITOR OF PUBLIC ACCOUNTS

LCW/alh

APPENDIX A

INDIVIDUAL AGENCY PERFORMANCE MEASURES REVIEWED

State Agency	Key Performance Measure Name
The Science Museum of Virginia	Number of family-education program offerings
Department of State Police	Average response time to emergency calls
Department of State Police	Number of firearms transactions improperly approved due to Virginia Department of State Police error
Compensation Board	Number of Auditor of Public Accounts (APA) audit findings relative to constitutional officer monthly reimbursement requests
Department of Taxation	Percentage of Internal Audit plan completed
Department of Housing and Community Development	Amount of new private investment in distressed communities through community development activities
Department of Conservation and Recreation	Number of natural heritage resources observed in the field
Comprehensive Services for At-Risk Youth and Families	Percentage of youth receiving Intensive Care Coordination services compared to the number of youth placed in residential settings
Comprehensive Services for At-Risk Youth and Families	Average per diem per child cost of purchased services across Medicaid, Title IV-E, and State Pool Funds
Department of Education, Central Office Operations	Percentage of students passing the Board of Education-approved skills assessments, industry credentialing examinations, and state licensure examinations
Department of Small Business and Supplier Diversity	Restructure the Certification Organizational and Operational Structure *
Department of Small Business and Supplier Diversity	Continuous education and marketing to the Financial Services Industry (Banking) of the need for “gap” funding for SWaM and DBE businesses as they compete and acquire contracts *
State Council of Higher Education for Virginia	Amount of annual allocation of state funds for student financial aid
Department of Transportation	Percentage of interstate roadway pavement lane miles rated in fair or better condition
Department of Rail and Public Transportation	Number of passenger miles of travel saved by customers of commuter assistance agencies in Virginia
Motor Vehicle Dealer Board	Percentage of opening inspections of (new) original dealerships within 30 days
Department of Health	Number of children and pregnant women with access to healthy and nutritional food

State Agency	Key Performance Measure Name
Department of Health	Percent of risk factors discovered at inspection of restaurants that are corrected at the time of inspection
Department of Social Services	Percentage of early care and education programs that are participating in the Quality Rating and Improvement System
Department of Forensic Science	Average turnaround time for controlled substances cases that are analyzed and the results reported to the requesting authority (Certificate of Analysis issued)
Grants to Localities	Percentage of adults who continue to receive substance abuse services for at least five months from initial engagement
Virginia Center for Behavioral Rehabilitation	Number of residents determined to be clinically eligible for conditional release *
Department of Aviation	Amount of economic activity generated by Virginia's aviation system (\$ billions)
Department of Veterans Services	Number of services delivered by the Virginia Wounded Warrior Program (VWWP)
Department of Alcoholic Beverage Control	Amount of profits & taxes annually transferred from ABC to the General Fund

**Performance measure was an exception, 2014 results were not accurate.*



COMMONWEALTH of VIRGINIA

Department of Planning and Budget

DANIEL S. TIMBERLAKE
Director

July 23, 2015

1111 E. Broad Street
Room 5040
Richmond, VA 23219-1922

Ms. Martha S. Mavredes
Auditor of Public Accounts
Commonwealth of Virginia
James Monroe Building
101 North 14th Street
Richmond, Virginia. 23219

Dear Ms. Mavredes:

Thank you for the opportunity to respond to your report on the annual review of performance measures. I want to address one of the observations in the report that was specific to the Department of Planning and Budget (DPB):

"Planning and Budget should consider developing a consistent method for review of performance measures information by its budget analysts. The Appropriation Act directs Planning and Budget to perform a periodic review of performance measures. Planning and Budget has made significant progress regarding performance measurement, but the quality of performance measurement in the Commonwealth could benefit by a more robust review of performance measures information by Planning and Budget on a regular basis."

DPB requires budget analysts to review changes to performance measures, including the creation of new measures and the retirement of measures. During 2014, this task was an area of focus for DPB budget analysts for which they received specific training. To ensure continued continuity and improvement, I have directed the Best Practices Division to develop guidelines and training for the periodic review of measures.

I appreciate the work your staff has put forth on this report and the opportunity they provided to review drafts and provide comments, most of which were incorporated into the report.

I look forward to working with you and your staff.

Sincerely,

Daniel S. Timberlake

c: The Honorable Richard D. Brown
Mr. John Ringer

FAX (804) 225-3291

(804) 786-7455

TDD (804) 786-7578

DEPARTMENT OF PLANNING AND BUDGET OFFICIALS

As of June 30, 2014

Daniel S. Timberlake
Director of the Department of Planning and Budget

John K. Ringer
Associate Director of the Department of Planning and Budget