

STATE OF NEW MEXICO
LEGISLATIVE FINANCE COMMITTEE



PERFORMANCE ACCOUNTABILITY
EVALUATION GUIDELINES

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BACKGROUND

The mission of the Legislative Finance Committee (LFC) is to provide the Legislature with objective fiscal and public policy analyses, recommendations, and oversight of state agencies to improve performance and to ensure accountability through the effective allocation of resources for the benefit of all New Mexicans.

This mission derives in part from Section 6-3A NMSA 1978, the Accountability in Government Act (AGA), which states agencies should be evaluated for their performance in achieving desired outputs and outcomes and in efficiently operating programs. The purpose is to improve program coordination, eliminate duplicate programs or activities, and provide better information to the governor, the Legislature, and the public. Section 2-5-3 NMSA grants LFC broad statutory authority to examine laws governing the finances and operations of departments, agencies, and institutions of New Mexico and all of its political subdivisions.

The AGA establishes the framework for performance-based budgeting (PBB), which provides agencies with budget flexibility to meet desired outcomes of state programs. The AGA states agencies should

- Be held accountable for the services and products they deliver in accordance with clearly defined mission, goals, and objectives;
- Develop performance measures for evaluating performance and assessing progress in achieving goals and objectives that are integrated into the planning and budgeting process and maintained on an ongoing basis; and
- Strive to keep the citizens of this state informed of the public benefits derived from the delivery of agency services and products and of the progress agencies are making toward improving performance.

This framework forms the basis of LFC performance accountability evaluations. Performance accountability evaluations are a key component of LFC strategic goals and objectives. As part of this, LFC program evaluation staff provides timely and informative program evaluations to verify the quality of services and effective expenditure of budgets by state agencies.

LFC has been funded since FY02 for a performance accountability evaluation position to support a system of managing for results in New Mexico as provided in the AGA. From April 2002 through May 2003, three structured performance accountability evaluations were conducted at the Department of Public Safety, the Cultural Affairs Department, and the Department of Transportation. Since then, more than 70 performance accountability reports have been produced on a wide range of state agencies. Prior performance accountability evaluations are available on the LFC website at <http://legis.state.nm.us/lcs/lfc/lfcperfaudit.asp>.

INTRODUCTION

Overview. A performance accountability evaluation is designed to accomplish its objectives by examining the strategic plan, as well as past, present, and future measures and associated underlying data.

Performance accountability evaluation is the Legislature’s way of determining whether state entities are providing a quality product at a reasonable cost. Such evaluations are useful because they

- Motivate agencies to improve,
- Allow the Legislature to determine which programs, activities, and units deserve additional funding and to award performance incentives,
- Allow discussion about conflicting mandates, inadequate resources, and complex constraints,
- Allow agencies to inform elected officials, stakeholders, and citizens that they are doing a good job,
- Allow public recognition of significant accomplishments, and
- Inform agencies what is working and what is not.

These guidelines have been developed with input from the Department of Finance and Administration (DFA) to provide agencies with an overall understanding of the performance accountability evaluation process.

Key Questions in a Performance Accountability Evaluation

Strategic Planning	<ul style="list-style-type: none"> • Does the agency have a current strategic plan? • Are the goals, objectives and program purpose statements clear? • Has the agency conducted an internal/external assessment both to identify any risks that might impact achieving the target and potential factors that affect measure validity or data reliability?
Performance Measure Validity	<ul style="list-style-type: none"> • Do the measures reflect agency statutory mission and strategic goals and objectives? • Do the measures gauge core program purposes? • Have significant expenditures and activities been left out of the measures? • Do hierarchies or families of measures exist (including internal, budget, General Appropriation Act, key quarterly and performance, and accountability measures)? • Do the measures reflect best practices used by other states? • Do the measures have the following characteristics: <ul style="list-style-type: none"> ○ Do the measures focus on outcomes? ○ Do the measures provide valuable, meaningful information to the agency and policymakers? ○ Do the measures communicate in a plain and simple manner to all stakeholders? ○ Is benchmarked data available from other states or organizations? ○ Are the targets reasonable? ○ Are the results credible? ○ Do the measures reflect stability over time?
Performance Data Reliability	<ul style="list-style-type: none"> • Does the agency have an adequate performance measure monitoring plan? Is it current? • Can the reported performance result be reasonably re-created? • Does the agency have an adequate system of internal controls over performance data to ensure data reliability? Is it documented? • Does performance data tested support results reported? • Is reported data accurate and reliable?
Management Use in an Operational Context	<ul style="list-style-type: none"> • Does agency management use performance data to strategically focus expenditures? • Does agency management realign operations to achieve desired outcomes? • Does the agency have an established program performance review process to reassess agency progress?

Source: LFC Best Practice Research

Performance Measures. Performance measures serve several purposes.

- They are part of each agency’s strategic plan, indicating how progress toward agency goals and objectives is measured.
- They are intended to help focus agency efforts on achieving priority goals and objectives.

- They are monitoring tools to help guide government and make it accountable to the taxpayer.
- They are used by decision makers when allocating resources and determining appropriation levels.

When determining the validity of measures, evaluators examine budget submissions, including strategic and monitoring plans. To assess improvements, current measures are compared with those from prior years. Agencies should be moving toward outcome-oriented measures as they gain experience with PBB. As a result, this is more of a prospective process that influences the development of future measures rather than a means to criticize previous work or current operations.

Determining if the agency's data is reliable requires an examination of prior-year budget data. Data collection and monitoring plans and any available interim data from the current budget year may also be examined. A key step is verifying the use and existence of written procedures for data collection, calculation, review, and reporting, which demonstrates actual management control over the data. The data is examined to ensure it matches the results reported by the agency.

<p>Similar to financial statement preparation and audit, it is management's responsibility to develop and implement internal control systems over program performance data to provide reasonable assurance that the information is properly collected and accurately reported.</p>

Current and planned operations are examined to verify management use of the measures in an operational context. Past agency efforts provide a context to show whether the agency is learning from its measures by adapting strategies and realigning resources to meet its goals. The internalization of PBB requires a visible commitment from management to use measures to drive day-to-day operations.

Agency Selection. Agencies may be selected for an evaluation for many reasons, including

- Substantial changes in organizational structure or personnel,
- Patterns of unexpected performance,
- Dollars appropriated to an agency,
- Indications from previous program evaluations that an agency has potential performance measure control weakness,
- Legislative expressions of concern,
- Frequency of agency performance accountability evaluations and program reviews, and
- Agency request.

State law requires all departments, agencies, and institutions of New Mexico and all of its political subdivisions to make available such documents, materials, or information and materials requested by LFC staff unless confidential by law (Section 2-5-7 NMSA 1978).

PERFORMANCE ACCOUNTABILITY EVALUATION

A performance accountability evaluation consists of three phases: planning, fieldwork, and reporting. Each of these phases is described in detail below, while text boxes and tables provide tips for agencies to follow for establishing an effective performance-based budgeting system.

Planning Phase. The planning phase sets the stage for the evaluation by providing a general knowledge of the agency and agency operations. Proper planning lays the groundwork for a successful evaluation. The objective of the planning phase is to review current performance measures to determine those most critical to program and agency success. Steps include the following:

Performance Accountability Evaluation Objectives

- Determine the appropriateness, scope, and validity of selected performance measures;
- Determine the adequacy of management controls over performance reporting and whether the reported data is reliable; and
- Verify management use of performance results in an operational context.

Legal, Regulatory, and Institutional Review. Once an agency has been selected, the first evaluation step is a review of the legal, regulatory, and institutional framework. This documentary survey includes state requirements, federal requirements, agency reports, and oversight agency documentation (DFA, LFC and others), as well as other relevant information, such as grant awards. DFA and LFC staff are also consulted to identify points of interest or concern.

Measure Selection. The key to assessing program effectiveness is measuring the right things. Measures are primarily selected from the agency's key measures; however, a combination of measure types may be selected. Under normal circumstances, each strategy has only a few key measures. Key measures are budget drivers that are externally focused, closely related to the goals identified in an agency's strategic plan, and reflective of the criteria for good performance measures.

Measure Formatting Guidelines

- Don't confuse measures with strategies, which tell you what you will be doing to achieve an objective. Strategies will be things like programs, initiatives, studies, and projects. The effects of the strategies will be reflected in the measures.
- Separate the measure from the target. Targets are likely to change more frequently than measures.
- Avoid writing measures that start with a verb phrase (e.g., to improve, reduce). It makes them sound like goals, objectives, and targets.
- Verify the measure is written properly by asking the following question: *What data will I monitor to determine whether I'm making progress on this objective?*

Non-key measures may also be reviewed if they are important in monitoring the success of key strategies or if they address important public policy areas or areas of reported agency weakness. Performance measures that the agency believes are important will be considered when selecting measures.

Measure selection criteria include the following considerations:

- Does the measure reflect the agency strategic and statutory mission objectives?
- Does the measure gauge a core program function?
- Does the measure relate to significant budget expenditures?
- Does the measure reflect annual or long-term goals?

Based on these criteria, any measure selected usually includes one or more of the following characteristics:

- Represents activities associated with the mission and the largest appropriations,
- Represents significant agency activities directed toward meeting expected results,
- Has significant legislative or public interest,
- Is associated with programs that have documented difficulties,
- Appears to be problematic based on reported performance,
- Demonstrates unusual performance patterns.

After selection of agency and key performance measures for evaluation, agency staff will be requested to complete a *Performance Measure Collection, Calculation and General Information Questionnaire*.

Benchmarking. Benchmarking is a standard of measurement or evaluation that allows comparison of agency performance with other similar entities in the public, private, and non-profit sectors. Such entities include statewide, national, and international organizations, as well as industry associations. Industry “best practices” can also be used to benchmark an agency.

Fieldwork Phase. This phase addresses the three evaluation objectives from the planning phase and includes obtaining sufficient evidence that a measure is valid, that system controls are reasonable and performance data is reliable, and that management uses performance data in an operational context. The final step in the fieldwork phase is determining each performance measure’s rating.

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| <ul style="list-style-type: none">• A valid measure is well grounded on principles or evidence. It is able to withstand criticism or objection and is sound and meaningful.• Reliable data is dependable and accurate. Reliable information is verifiable, is free from bias, and faithfully represents what it purports to represent.• Management use of performance data in an operational context is important because PBB is designed to provide a means by which agency operations can be focused to achieve desired outcomes. |
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Measure Validity. To determine performance measure validity, evaluators must obtain sufficient evidence to answer the following questions.

- Does the agency have a current strategic plan? Are the goals, objectives, and program purpose statements clear? Do the measures relate to the goals identified in the strategic plan, both short-term and long-term?
- Do the measures reflect the agency statutory mission, strategic goals and objectives, and program purpose? Do they have the characteristics of an ideal performance measure? (See table below.)
- Do the measures gauge core program purposes? Are the measures connected to most or all of the program’s substantive operations?
- Are significant expenditures and activities not addressed by the measures?
- Do hierarchies or families of measures exist (including internal, budget, General Appropriation Act, key quarterly, and performance and accountability measures)? A family of measures is the use of input, output, efficiency, quality, and outcome measures to describe the same program or service.
- Are the results credible? Do the measures indicate whether the agency is doing well or not? Do the measures reflect changes in program performance? Do they provide insight into program impact?
- Is the information useful to policy makers? Does it demonstrate results or outcomes that can help them establish priorities and can be used when making resource allocation decisions?
- Do the targets reflect recent or expected performance? Are the targets reasonable?

Ideal Performance Measure Characteristics

Useful	Provide valuable and meaningful information to the agency and policymakers
Results-Oriented	Focus on outcomes
Reliable	Provide reasonably accurate and consistent information over time
Selective	Are relevant to measuring progress in achieving main goals and objectives
Clear	Communicate in a plain and simple manner to all stakeholders (employees, policymakers and the general public)
Responsive	Reflect changes in levels of performance
Valid	Capture the intended data and information
Economical	Collect and maintain data in a cost-effective manner
Benchmarked	Use regionally or nationally recognized standards when applicable

Source: DFA Performance-based Operating Budget Request Instructions, FY2010

Evaluation procedures include

- Reviewing the agency strategic plan (mission statement, goals, and objectives) and other background materials;
- Evaluating the program purpose;
- Comparing the measure with program purpose and with similar programs in other states;
- Assessing the measure scope;
- Interviewing management and staff;
- Reviewing reported results;
- Evaluating the measure target, reported performance, and variances from targeted performance; and
- Evaluating corrective action plans.

Data Reliability. To obtain sufficient evidence about performance data reliability, evaluators must go through several steps.

1. Evaluators must determine whether the agency can re-create the performance result reported in DFA's Performance-Based Budget Data System (PBBDS). This step requires the agency to produce summary documentation that supports the reported performance measure data. Summary documentation shows the final calculations that support the data reported. If data is not retained in an automated system, agencies should maintain records that support reported results as of the reporting period cut-off date.

Archived data can be maintained electronically in a secure location or in hardcopy. Archived electronic data and documents stored off site should be maintained for at least three years and be accessible for review.

If an agency updates its performance measure information in PBBDS, documentation should be available for both the original and updated performance measure information. If the re-created performance measure data is not within a tolerable error range, then the data is considered inaccurate.

Evaluation procedures include

- Reviewing documentation provided and interviewing management and staff,
- Tracing reported performance data to summary documentation,
- Comparing the monitoring plan with the performance result re-creation process, and
- Determining whether the process is reasonable and consistent with the measure definition, monitoring plan, and reported methodology.

KEYS



- The performance measure monitoring plan is critical to this step. (See step 3 below.)
- Agency management should keep summary documents and review them to ensure that the numbers are the same as the numbers reported in PBBDS and the annual performance report.

Examples of summary documentation include

- Current computer printouts that reproduce summary calculations of previously reported performance measure data,
- Archived computer printouts produced at the reporting date that document the summary calculation,
- Quarterly summary calculation documentation, spreadsheets, and manual calculation sheets and tapes.

Note: Performance measure documentation should be retained for the fiscal year reported plus three years to respond to evaluations, as well as to other performance-related questions.

2. Evaluators must determine the method used for collecting data and calculating, reviewing, and reporting results. This step involves

- Identifying the event or events that begin the process of collecting data, including all significant events that lead up to the end of the process when data is reviewed by top management and entered into PBBDS, and
- Determining how and where data is stored and maintained (whether a manual or automated system), the levels of review leading up to entry into PBBDS, and the individual or individuals within the agency responsible for collecting, calculating, reviewing, and reporting the data.

Evaluation procedures include

- Reviewing requested documents and interviewing management and staff, and
- Evaluating the process.

 <p>KEYS</p>	<ul style="list-style-type: none"> • All steps performed in the collection, calculation, review, and reporting of performance measure data should be clearly documented by the responsible person. • The agency should <ul style="list-style-type: none"> ○ Keep all calculation documents, ○ Review the calculation for mathematical errors, ○ Maintain documentation for all levels of review.
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3. Evaluators must determine whether the agency followed the monitoring plan. The importance of the performance monitoring plan cannot be overstated. While specific requirements for adequate plans are detailed annually by DFA, they generally include the following key components.

- a) A summary of the agency-wide monitoring strategy and procedures that will be used to collect and review performance measurement data, and
- b) A detailed description of the methodology used to collect and analyze data for each performance measure.

An adequate performance monitoring plan is the “blueprint” for internal control over performance measure data.

If not provided as part of the monitoring plan, LFC will request the agency to provide the following information for each selected measure.

- Name – brief name of the performance measure.
- Definition – an explanation of what the measure is, with enough detail to provide a general understanding of the measure.
- Purpose/Importance – an explanation of what the measure is intended to show and why it is important.
- Source Documents/Collection of Data – a description of where the information comes from and how it is collected and monitored for future use and evaluation.
- Method of Calculation – a clear and specific description of how the measure is calculated.
- Data Limitations and Omissions – a delineation of any limitations about the performance data or omissions of performance data, including factors that may be beyond the agency’s control.
- Calculation Type – a statement about whether the data is cumulative or non-cumulative

- New Measure – a delineation of whether the measure is new, has significantly changed, or continues without change from the previous fiscal year.
- Target Attainment – an explanation of whether actual performance that is higher or lower than targeted performance is desirable (e.g., a disease lower than targeted is desirable).

Evaluation procedures include

- Reviewing the performance measure monitoring plan,
- Interviewing management and staff, and
- Comparing the plan with control documentation and other information requested.

	<p>KEYS The agency should</p> <ul style="list-style-type: none"> • Calculate the measure result as described in the monitoring plan; • Ensure that key components of the monitoring plan (listed above) are clear, specific, and not open to interpretation; • Review key components of the monitoring plan to ensure they are consistent with measure wording; • Train personnel to calculate the measures according to monitoring plans; • Communicate to staff the importance of providing information accurately and consistently over time; • Designate specific cut-off times for reporting; • Pay special attention to continuity of data collection and calculation during personnel changes.
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4. Evaluators must document agency internal controls and determine whether they provide reasonable assurance to ensure accurate, complete, and consistent reporting of information for manual and automated systems including
 - Input controls – processes developed to ensure that data introduced into the performance measurement system is accurate;
 - Process controls – mechanisms developed to ensure that performance measurement systems use the appropriate information and follow procedures established for gathering data, calculating each measure, and providing explanations; and
 - Review controls – procedures developed to verify that an activity occurred and was correctly calculated.

Exhibit 1 provides a summary of possible internal controls.

Evaluation procedures include

- Reviewing requested documents and interviewing management and staff,
- Documenting internal controls, and
- Determining whether performance data reporting was consistent and accurate over time.

	<p>KEYS The agency should</p> <ul style="list-style-type: none"> • Document internal control procedures, • Maintain evidence to prove that reviews of data were conducted (such as the date of the review and reviewer's initials).
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5. The evaluator must obtain a list of items to sample from the agency. The list should be the total number of items or data points (population) reported in PBBDS and the annual performance report. An agency should be capable of producing a list of all items counted for a particular measure for the current reporting period or a previous reporting period. There should be a traceable link between the total number reported in PBBDS and the total of the individual items that make up that number.
6. The evaluator must select a sample. Appropriate sample sizes will be selected. Sample size is dependent on the adequacy of internal controls. If controls over measure accuracy are strong, the sample size can be reduced. If controls are weak or moderate, the sample size may be increased. If an unreasonable number of exceptions are noted during testing, sampling may be discontinued. Samples are chosen in a systematic way, whether source documents are on site or in the field. Examples of sample selection methodologies include using an automated function, selecting a judgmental sample, or choosing every “nth” item.
7. The evaluator must test source documentation for accuracy. Adequate source documentation should be available for testing.

 <p>KEYS</p>	<p>Adequate source documentation consists of the following:</p> <ul style="list-style-type: none"> • Documents that support the number reported in PBBDS and in the annual performance report, • Documents associated with the events that prove the activity occurred, and • Computer files for online records that support the number reported in PBBDS and the annual performance report.
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Evaluation procedures include

- Reviewing requested documents and interviewing management and staff,
- Tracing selected items from summary to detail documentation,
- Validating detail documentation provided for selected items, and
- Determining whether the performance data reported is accurate.

Management Use in an Operational Context. Successful agencies are able to use performance information to effectively and efficiently manage their operations.

To determine management’s use of performance data in an operational context, evaluators must obtain sufficient evidence by reviewing and confirming use of performance data. Evaluation procedures include

- Interviewing agency management and staff about how performance data is used;
- Obtaining documentation that confirms use of data;

<p>Agencies can use performance measures to</p> <ul style="list-style-type: none"> • Make program management and resource allocation decisions; • Award incentives for outstanding performance; • Hold program staff accountable for program operations; • Develop, refine, and realign agency processes; • Assess accomplishments and evaluate agency staff performance; • Implement the strategic plan through action, operational, and business plans;
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- Determining whether the agency conducted a measure-related risk assessment to both evaluate any risk of achieving the performance target and potential factors that could affect data reliability or measure validity (if applicable);
- Determining how the measure is used and whether it is useful to the program;
- Determining whether program management tracks achievements and compares them to program-specific plans, goals, and objectives;
- Determining if the agency has an established program performance review process; and
- Determining if management holds monthly or quarterly meetings with program staff to discuss performance data.

Agencies can use performance measures to

- Periodically reassess agency progress in achieving strategic and operational goals and objectives through review of actual performance and expenditures;
- Formulate results-oriented contract provisions with subcontractors, vendors, and grantees; and
- Communicate with agency employees, customers, and other stakeholders.

KEYS



The agency should

- Maintain documentation as evidence of management use, such as e-mails, meeting agendas, internal memoranda, and other documents that provide feedback to program staff;
- Conduct measure-related risk assessments to both identify any risk of achieving the performance target and potential factors that could affect data reliability or measure validity;
- Establish a meaningful, periodic program performance review process and document the process;
- Identify all performance data tracking costs to ensure that the benefits of performance data exceed data tracking costs.

Performance Measure Rating. Measure ratings fall into three categories: measure validity, data reliability, and management use. Measure validity and data reliability ratings are assigned based on a combination of factors discussed above. The tables below summarize the ratings.

Measure Validity

Rating		Description
	Exceeds	A measure of actual program impact or public benefit with a realistic target that reflects all or most characteristics of an ideal performance measure
	High	A measure with a realistic target and credible results that reflects most characteristics of an ideal performance measure
	Medium	A measure with credible results, but with insufficient impact or coverage that reflects some characteristics of an ideal performance measure
	Low	A measure that does not address significant expenditures and activities or that reflects few or no ideal performance measure characteristics (Note: some programs may not require significant expenditures, but may contribute to significant outcomes.)

Source: LFC Best Practice Research

Data Reliability

Rating		Description
	Certified	Reported performance was reasonably accurate and controls are in place to ensure accuracy for collecting and reporting performance data.
	Certified with Qualification	<ul style="list-style-type: none"> • Reported performance was reasonably accurate, but controls over data collection and reporting were not adequate. • Controls are strong, but source documentation was unavailable for testing. • Calculation of result was not consistent with the monitoring plan.
	Factors Prevented Certification	<ul style="list-style-type: none"> • Actual performance could not be verified because documentation was unavailable. • The correct performance result could not be determined.
	Inaccurate	Reported performance differed significantly from actual performance.

Source: LFC Best Practice Research

Performance measures are powerful when used on a regular basis. Performance management cannot be a paper exercise. It provides accountability for results at each level of planning. Management use in an operational context will be rated either “yes” or “no,” depending on whether evaluators can obtain sufficient evidence to confirm the measure positively influences decision making and provides focus on long-term goals.

Reporting Phase. A performance accountability evaluation report will typically consist of the following sections: evaluation results summary, background, performance measure observations (measure validity, data reliability, management use), recommendations, and conclusion.

The report will also contain a description of any significant noteworthy accomplishments made by the agency. Tentative or draft findings are verified with agency staff to ensure that stated facts are correct. A draft report will be delivered to the agency prior to the scheduled exit conference to allow management time (up to five working days) to review the contents for discussion. Report findings will be discussed with management during the exit conference.

Key Agency Reporting Due Dates

- Written responses to the report should be submitted within five working days after the exit conference.
- Corrective action plans are due within 30 calendar days after report publication.

Findings not included in the report may be communicated to the agency verbally. Any proposed changes must be supported by adequate documentation. An agency has up to five working days to respond in writing. Written responses submitted by agencies will be included in the final published report.

Until the final report is released, LFC does not consider preliminary and tentative findings public information. The draft report is confidential until the final report is released.

Copies of the performance accountability evaluation report will be provided to the agency, LFC, governor, DFA, and Office of the State Auditor. Members of the press and other interested parties may request copies of the performance program evaluation reports. Reports will be posted on the LFC website on the day the report is presented to the LFC.

Exhibit 1. Summary of Possible Internal Controls

Types of Controls	Description of Controls
Input – Field offices and on-site entry	<ul style="list-style-type: none"> • Agencies should have documented policies and procedures developed, used, and updated. • Staff should receive training. • Agencies should have a receipt process for information received via telephone or mail. • Agency supervisors should review.
Input - Third-party data sources	<ul style="list-style-type: none"> • Third-party data sources should have controls similar to agency controls. • Agency should have written documentation of control structure. • Agency should conduct inquiries to ensure that information received is accurate. • If necessary, agency should institute any joint control structure necessary to verify controls.
Process – Database (should contain elements of both input and process control structures)	<p>Input:</p> <ul style="list-style-type: none"> • Agency should periodically review information entered into the database. • Agency should perform logic checks. • Agency should check data for reasonableness. • Agency should control access. <p>Process:</p> <ul style="list-style-type: none"> • Computer program and related code should capture the correct information and correctly perform mathematical calculations. • Agency should conduct basic computer checks, such as edit totals, audit trails, physical security, and back-up procedures. <p>Program staff should</p> <ul style="list-style-type: none"> • Understand the origin of the information, • Stay up to date about applicable changes, • Develop written procedures for collecting and calculating measure information.
Review	<p>The agency should</p> <ul style="list-style-type: none"> • Train staff on procedures, • Communicate results, • Review performance measure calculation, • Ensure that performance information entered into DFA's PBBDS and the annual performance report is accurate, and • Conduct agency audits of performance information.