



# **Certificate of Achievement In Service Efforts and Accomplishments Reporting (COA in SEA Reporting) Program**

## **Implementation Phase REVIEW GUIDELINES<sup>©</sup>**

*Prepared with grant funds provided by the Alfred P. Sloan Foundation of  
New York City*

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### CERTIFICATE OF ACHIEVEMENT IN SERVICE EFFORTS AND ACCOMPLISHMENTS REPORTING

State and local governments are issue performance reports, also called service efforts and accomplishments reports. The governments are issuing these reports in order to improve their public accountability; assist their legislative body, management, and citizens make decisions; and help improve the delivery of public services.

The number of state and local governments issuing such performance reports is increasing substantially following the Governmental Accounting Standards Board's (GASB) release, in April 2003, of *Reporting Performance Information: Suggested Criteria for Effective Communication*.<sup>1</sup> This book, which has come to be known as the Green Book, is a special report setting forth 16 non-authoritative suggested criteria (and 11 good practices) to guide the preparation of such reports.

### THE CERTIFICATE OF ACHIEVEMENT IN SERVICE EFFORTS AND ACCOMPLISHMENTS REPORTING PROGRAM

Governments issuing performance reports would like these reports to be not only complete and comprehensive, but also interesting, informative, and inviting to read. They would appreciate knowing if the report is fulfilling its purpose of effectively informing

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<sup>1</sup>Governmental Accounting Standards Board, "Reporting Performance Information: Suggested Criteria for Effective Communication," (Norwalk, CT, 2003).

readers of the government's performance and if it is recognized as an "outstanding document."

The Association of Government Accountants (AGA), the professional association for 15,000 government financial managers and other accountability officials at all levels of government, has established a program to stimulate the state and local governments' issuance of performance reports; help the governments strengthen their performance reports; and recognize, through a Certificate of Achievement program, those reports that meet the GASB criteria, and eventually those that issue truly outstanding reports. It will be similar to AGA's program to review, provide recommendations for improvement, and award a *Certificate of Excellence in Accountability Reporting* to outstanding Performance and Accountability Reports issued by the federal agencies.

The purpose of the reviews will be to evaluate how well the government or other organization informs the public about its performance. The review is not intended to evaluate the quality of the government or its performance. Rather, the focus is entirely on the report's usefulness to the public and other decision-makers who have a stake in the effectiveness of the government's services.

## STRUCTURE OF THE REVIEWS

The review process has three major components. **The first component is a review team** that AGA establishes to review a report submitted by a state or local government (or any subordinate or component entity). The team is composed of three individuals who possess knowledge and experience in state and local government performance reporting.

The review team members review the report individually, identify the report's strong and weak points, prepare written recommendations for matters in which they believe the report could be improved, and assign points to the report, as described below, to indicate the extent to which he or she believes the report adheres to the suggested criteria for performance reporting. The review team members then hold a teleconference, discuss and reach agreement on which comments and recommendations for improvement should be sent to the government, and finalize the points that should be assigned to the report.

**The second component is the guidelines**, which enable the reviewers to evaluate the extent to which the government applies each of the suggested 16 criteria—as well as goes beyond the suggested criteria—and develop the recommendations. The guidelines are based on GASB's suggested criteria. For each criterion, the page numbers in the Green Book that address the criterion are noted. The guidelines then present the criterion and its purpose, exactly as presented in the Green Book. The description in the Green Book is also presented for each criterion, but they have been modified to eliminate repetition plus identify additional elements that would enhance the value of a performance report.

The guidelines also present for each criterion a scoring “rubric”<sup>2</sup> to guide the assignment of points. The rubrics provide, for each criterion, 0 points if the suggested criterion, as described in the Green Book is not applied; 1 point if it is partially applied; 2 points if it is fully applied; and 3 points if the report goes beyond the suggested criterion and incorporates one or more noteworthy practices. Each reviewer would assign points for each criterion based on his evaluation of the report’s conformity with the criterion, and transfer those points to the “Worksheet for Totaling Points for The Performance Report” appearing at the end of the guidelines.

Each reviewer should also note on the guidelines what he considers to be noteworthy features for the suggested criterion. Noteworthy features are defined as creative applications of the criterion or presentation of materials not addressed by the criterion that might be of interest for possible reference by preparers of other jurisdictions’ reports.

Finally each reviewer would note on the guidelines any weak practices in regard to the criterion and recommendations for improvement. A recommendation for improvement should include identification of the number and name of the criterion relevant to the recommendation, if applicable; an identification of the weak practice; the page number of the weak practice, if applicable; an explicit recommendation that can result in the improvement; and a statement of why the recommendation is desirable.

**The third component is the communication from AGA back to the government** submitting a report for review. Following the teleconference, AGA will tally the points and ascertain whether the organization should receive the Certificate of Achievement signifying that the report was generally consistent with the suggested criteria. Receiving the Certificate will require that for at least 13 of the 17 suggested criteria, 2 of the 3 reviewers concluded the criterion was fully applied, (i.e., at least 2 points are assigned) and no criterion was deemed by 2 of the 3 reviewers as not applied (i.e., 0 points).

AGA will notify the government whether it has earned the Certificate and transmit the recommendations for improvement. Governments can choose between two alternatives for receiving the recommendations for their report. One alternative is to receive each individual reviewer’s recommendations in unedited form. The other alternative is to have AGA combine the recommendations into a coordinated set. The choice of alternatives can be made when the report is submitted for review.

Finally, AGA will notify the government how many points have been assigned for each criterion and the total points for all criteria. This enables governments that did not receive the Certificate to understand the adjustments they need to make to conform with the criteria; and all governments to learn where additional actions could enable them to issue an excellent report.

The performance report review program is not static. The content of the guidelines will be updated each year to reflect reporting practices that were noted in previous years’ reports and considered by the reviewers to be commendable enough to include in the guidelines and thereby provide suggestions for future report preparers.

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<sup>2</sup> AGA gratefully acknowledges the efforts of the SEA Program reviewers who developed the rubric detail: William Aaron, Nashville and Davidson County; Sarah Landis, Multnomah County; Van Le, Multnomah County; James Raybeck, Tennessee Department of Health; and Mark Thoma-Perry, Kansas City, MO.

## **SOME ADDITIONAL POINTS**

Matters that should be considered by organizations submitting reports for review and report reviewers are as follows.

### Primarily for Preparers

- GASB's suggested criteria and the AGA program are intended for reports of performance issued to the public. Budgets or reports for management in which performance is presented can be submitted, but will be reviewed and recommendations developed based on the suggested criteria and AGA's guidelines for performance reports intended to be issued to the public.
- If the report is not made available to the public, it can be reviewed and recommendations provided, but a Certificate will not be awarded.
- Reports submitted for review should be the complete, final copy of the report as it is issued to the public. Parts of reports or photocopies cannot be reviewed effectively.
- Summary reports can be reviewed in conjunction with the full report, provided the reports refer to each other.
- Reports that are available only on the Internet can be reviewed, provided the organization submits the report, as of the year-end, on a CD-ROM.
- Reports prepared by the organization's auditor, rather than management, will be reviewed using the same criteria and guidelines.
- Organizations submitting a report for review can, but are not required to, submit a completed copy of the Guidelines noting pages on which each criterion has been addressed.

### For Preparers and Reviewers

- The guidelines are drawn from the Green Book and obviously are not as extensive as the Green Book's complete text. Preparers are encouraged and reviewers should consider referring to the Green Book to obtain additional guidance for each criterion.
- The suggested criteria use the word "should" extensively. In the context of the suggested criteria, the word represents an expectation, not a preference.

### Primarily for Reviewers

- Reviewers need not refer to other documents when reviewing a performance report. They will be expected, however, to consider related information in other parts of the report they are reviewing--and be alert to inconsistencies.

- Reviewers should avoid succumbing to the “halo effect” when assigning points for a criterion. Points should be assigned based on an explicit application of the specific criterion, not the quality of the overall report or how the report complies with other criteria.
- Reviewers should avoid grading the reports based on their personal preference and be cautious making recommendations based on personal preference. Constructive feedback helps to improve reports, but the comments should reflect that a report’s preparers will be prone to apply their own personal preferences rather than a reviewer’s.
- There are certain criteria for which application is required throughout the report, (i.e., criteria 2-goals and objectives, 6-focus on key measures, 8-relevant measures of results, 11-comparisons, 12-factors affecting results). In assigning points and developing recommendations, reviewers should consider the preponderance of application of the criteria. A recommendation would be appropriate if the criteria were applied inconsistently. If there are only a few instances in which the criteria were not applied, no comment is necessary.
- Reviewers should submit their comments, recommendations, and assigned points to AGA in 1) hard copy and 2) electronically either on a disc written in Microsoft Word for a PC or via e-mail. They should retain a copy of any submitted materials.

## **CONCLUSION**

Receiving the Certificate of Achievement in Service Efforts and Accomplishments Reporting, while hopefully desirable, should not be viewed as an end in itself. The real value is participating in the program and being able to benefit from the self-improvement that can result from developing a performance report that is submitted to the program for review and then implementing the program’s recommendations. A report that adheres to the GASB suggested criteria and the high standards established for the AGA program will be able to enjoy the public recognition of not only having produced a truly outstanding performance report, but also being a leader in being accountable to its citizens.

**NO. 1-PURPOSE AND SCOPE**  
**(Page 40-46 in GASB's Green Book)**

	<b>POINTS</b>
<p><b><u>Criterion</u></b>— The purpose and scope of the report should be stated clearly. The statement of scope should include information about the completeness of the report in its coverage of key, major, or critical programs and services.</p> <p><b><u>Purpose</u></b>--The purposes of this criterion are (1) to inform users of the intent of the report and (2) to identify the programs and services (parts of the organization) that are included in the performance report.</p> <p><b><u>Description</u></b>--A clear and concise statement of the purpose of the report and the scope of activities it covers enables users to assess the relevance of the report to the conclusions they can draw and the decisions they need to make about the organization's performance. Questions that should be answered are:</p> <ul style="list-style-type: none"> <li>• What is the intended audience for the reported information?</li> <li>• What is the report intended to communicate?</li> <li>• What level of detail is presented?</li> <li>• What programs or services are included?</li> </ul> <p>Other matters that could be presented are:</p> <ul style="list-style-type: none"> <li>• factors that illustrate the significance of departments or services included in the report, e.g., the importance of a service to the community, the numbers of people affected by the service;</li> <li>• other rationales for inclusion or exclusion of the departments/services and/or information provided;</li> <li>• general descriptions of the types of performance information and/or level of detail presented for each of the reported departments or services;</li> <li>• suggestions on how the information in the report can be interpreted and used;</li> <li>• the budgeted and/or actual expenses and/or expenditures or other resources associated with the included departments or programs and the percent that represents of the total budget, expenses/expenditures, and/or resources;</li> <li>• the relationship of the performance report to the annual budget and how the latter can be obtained;</li> <li>• the relationship of the performance report to the annual financial statements and how the latter can be obtained; and/or</li> <li>• identification of other items included in the report, e.g. citizens survey results.</li> </ul>	

**NO. 1-PURPOSE AND SCOPE (cont.)**

	<b>POINTS</b>
<p><b><u>Evaluation</u></b></p> <p>There is no statement of purpose for the report or of the scope of the report.—<b>0 POINTS</b></p> <p>The report states the purpose of the report and/or the scope of the information presented. The purpose of the report, if presented, is other than presenting performance information to the public. The scope of the report, if presented, is significantly smaller than the organization's key/major/critical programs and services.—<b>1 POINT</b></p> <p>The report clearly states both the purpose of the report and the scope of the information presented. Presenting performance information to the public (or similar intent) is defined as the purpose. The scope of the report covers the organization's key/major/critical programs and services. The scope statement is consistent with the report itself.—<b>2 POINTS</b></p> <p>The report clearly states both the purpose of the report and the scope of the information presented. Presenting performance information to the public (or a similar intent) is defined as the purpose, along with other purposes (e.g., budget allocation, managing programs). The scope of the report covers the organization's key/major/critical programs and services; the rationale for including or excluding programs or services is provided; and the percent of the total budget, expenses/expenditures, and/or other resources represented by the reported-upon programs and services is specified. The scope statement is consistent with the report itself. A description of the report's contents is provided.—<b>3 POINTS</b></p>	

**NOTEWORTHY FEATURES** (*i.e., the creative application of the criteria or presentation of materials not addressed by the criteria that might be of interest for possible reference by preparers of other jurisdictions' reports.*)

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**WEAK PRACTICES AND RECOMMENDATIONS FOR IMPROVEMENT** (*A recommendation for improvement must include 1) identification of the criteria number and name relevant to the recommendation, if applicable; 2) an identification of the weak practice; 3) the page number of the weak practice, if applicable; 4) an explicit recommendation that can result in the improvement; and 5) why the recommendation is desirable.*)

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**NO. 2-STATEMENT OF MAJOR GOALS AND OBJECTIVES  
(Page 47-52 in GASB's Green Book)**

	<b>POINTS</b>
<p><b>Criterion</b>— The report should clearly state the major goals and objectives of the organization and the source for those goals and objectives.</p> <p><b>Purpose</b>--The purposes of this criterion are (1) to provide users with the goals and objectives that have potential decision-making or accountability implications for the organization being reported and (2) to identify the origin or source of the goals and objectives so users can determine how the organization established them.</p> <p><b>Description</b>--The report should present the expectations of the organization in terms of goals and objectives for the programs and services for which performance is reported (although other terms might be used for the presentations, e.g., mission, function, purpose, activities). The presentation should be in terms that allow users to relate the reported results to the stated goals and objectives. Also, the goals and objectives assumedly are the goals and objectives used by the organization to manage its operations.</p> <p>Other helpful information would be:</p> <ul style="list-style-type: none"> <li>• a summary of the organization's activities, facilities, resources, etc.;</li> <li>• an organization chart or narrative description of the organization;</li> <li>• a brief history of the service efforts and accomplishments process in the organization, i.e., how the mission, goals, and objectives are established and their status in the organization;</li> <li>• a narrative description and/or pictorial display of how the goals and objectives relate to the mission and each other; and</li> <li>• an identification of the strategic plan, performance plan, or other document that provides a complete list of the organization's strategic and performance goals and objectives; and information on how to obtain these documents.</li> </ul>	

**NO. 2-STATEMENT OF MAJOR GOALS AND OBJECTIVES (cont.)**

	<b>POINTS</b>
<p><b><u>Evaluation</u></b></p> <p>There are no goals, objectives, or other statements of purpose presented for any of the programs or services reported upon in the report.—<b>0 POINTS</b></p> <p>Goals, objectives, or other statements of purpose<sup>3</sup> are presented for some of the programs or services reported upon in the report.—<b>1 POINT</b></p> <p>Goals, objectives, or other statements of purpose are presented for most of the programs or services reported upon in the report. The source of the goals/objectives is identified.—<b>2 POINTS</b></p> <p>Goals, objectives, or other statements of purpose are presented for all programs or services reported upon in the report. The source of the goals/objectives, which could be a strategic plan or stakeholder input, is identified. A narrative description or pictorial display might be provided to explain how the goals/objectives relate to the jurisdiction’s mission and each other. There is an indication that the goals/objectives are used for more than reporting accountability.—<b>3 POINTS</b></p>	

**NOTEWORTHY FEATURES** (i.e., the creative application of the criteria or presentation of materials not addressed by the criteria that might be of interest for possible reference by preparers of other jurisdictions’ reports.)

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**WEAK PRACTICES AND RECOMMENDATIONS FOR IMPROVEMENT** (A recommendation for improvement must include 1) identification of the criteria number and name relevant to the recommendation, if applicable; 2) an identification of the weak practice; 3) the page number of the weak practice, if applicable; 4) an explicit recommendation that can result in the improvement; and 5) why the recommendation is desirable.)

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<sup>3</sup> Terms such as mission, purpose, function, activity, etc. might be used in lieu of goals or objectives.

**NO. 3-INVOLVEMENT IN ESTABLISHING GOALS OBJECTIVES  
(Page 53-56 in GASB's Green Book)**

	POINTS
<p><b>Criterion</b>— The report should include a discussion of the involvement of citizens, elected officials, management, and employees in the process of establishing goals and objectives for the organization.</p> <p><b>Purpose</b>--The purposes of this criterion are to provide information that will help users (1) identify who has been involved in establishing goals and objectives, (2) determine the extent of that involvement, and (3) decide whether those responsible for achieving results participated in the establishment of goals and objectives.</p> <p><b>Description</b>--The report should explain concisely how and to what extent citizens, elected officials, management, and employees were engaged in the establishment of the goals and objectives.</p> <p>Involvement can range through various degrees from:</p> <ul style="list-style-type: none"> <li>• management establishes the goals, objectives and performance measures without input from citizens or elected officials (or in the instance of an agency, government-wide management), which would be the least involvement; to.</li> <li>• management presents the goals, objectives and performance measures to the elected officials (or in the instance of an agency, government-wide management) for approval, without providing opportunity for public input; to</li> <li>• management presents the goals, objectives and performance measures at a public hearing, allows citizens to comment, and reports the comments to the council for approval; to</li> <li>• management develops the goals, objectives and performance measures, presents them to citizen and employee groups, and reports the results of the groups to the council for approval; to</li> <li>• management uses citizen and employee focus or similar-type groups to develop the goals, objectives and performance measures and presents the results to the council for review and adoption. This approach would represent the broadest and deepest involvement.</li> </ul> <p>Generally, the deeper and wider the involvement, the more representative and relevant the goals, objectives, and measures will be. Deeper refers to the extent citizen and other input is sought and considered. Wider refers to the proportion of departments and/or programs that seek to obtain and use the citizen input.</p>	

**NO. 3-INVOLVEMENT IN ESTABLISHING GOALS OBJECTIVES (cont.)**

	<b>POINTS</b>
<p><b><u>Evaluation</u></b></p> <p>There is no discussion of how stakeholders were involved in the creation of the organization's goals and objectives.—<b>0 POINTS</b></p> <p>The report addresses the level and type of involvement of citizens, elected officials, management, and employees in setting the organization's goals and objectives. It reveals that there was little or no stakeholder involvement.—<b>1 POINT</b></p> <p>The report addresses the level and type of involvement of citizens, elected officials, management, and employees in setting the organization's goals and objectives. It reveals stakeholder involvement, to at least a limited degree.—<b>2 POINTS</b></p> <p>The report addresses the level and type of involvement of citizens, elected officials, management, and employees in setting the organization's goals and objectives. It reveals extensive stakeholder involvement.—<b>3 POINTS</b></p>	

**NOTEWORTHY FEATURES** *(i.e., the creative application of the criteria or presentation of materials not addressed by the criteria that might be of interest for possible reference by preparers of other jurisdictions' reports.)*

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**WEAK PRACTICES AND RECOMMENDATIONS FOR IMPROVEMENT** *(A recommendation for improvement must include 1) identification of the criteria number and name relevant to the recommendation, if applicable; 2) an identification of the weak practice; 3) the page number of the weak practice, if applicable; 4) an explicit recommendation that can result in the improvement; and 5) why the recommendation is desirable.)*

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**NO. 4 MULTIPLE LEVELS OF REPORTING**  
**(Page 57-68 in GASB's Green Book)**

	<b>POINTS</b>
<p><b><u>Criterion</u></b>--Performance information should be presented at different levels (layers) of reporting. The relationship between levels of available performance information should be clearly communicated and should include how the user can find information at the different levels reported.</p> <p><b><u>Purpose</u></b>--The purpose of this criterion is to allow specific users to find the appropriate and desired level of detail performance information for their interests and needs.</p> <p><b><u>Description</u></b>--Effective reporting presents performance information at multiple levels (layers) of reporting. It proceeds from (1) an overview, that includes a brief statement of the scope of the report, and identification of the major goals and objectives, and the highlights of performance, to (2) an introductory summary of performance presented within the document, to (3) information about specific agencies, programs, and/or services as a whole, and (4) potentially to performance data that is broken down to provide measures of performance about specific strategies or activities and/or by geographical area, demographic group, time period, etc. within programs and services. Performance reporting should at a minimum contain the first three levels of reporting. Moreover, organizing the report in a hierarchical structure that proceeds through the several levels enables users to use the overview and introductory summary levels to determine where to go to review and study more detailed information.</p> <p>Helpful to the reader can be a description of the different levels of detail and their relationships, identification in the various levels in the report of the locations or page numbers of the other levels of detail for the related information, descriptions of how other levels of detail not in the report can be obtained, and the use of uniform numbering systems to facilitate moving among the levels of detail and drilling down in electronic data bases.</p> <p>Since a government might issue several documents that present performance information, the above information might not be in a single report. It might be spread among several reports.</p>	

**NO. 4 MULTIPLE LEVELS OF REPORTING (cont.)**

	<b>POINTS</b>
<p><b><u>Evaluation</u></b></p> <p>There is no overview, introductory summary, or information about specific programs and services as a whole.—<b>0 POINTS</b></p> <p>The report is missing either an 1) overview or introductory summary or 2) information about specific programs as a whole; and/or the information is not presented in hierarchical order.—<b>1 POINT</b></p> <p>The report contains an overview and/or introductory summary, and information about specific programs as a whole; the information is presented in hierarchical order; and the links between the levels is articulated.—<b>2 POINTS</b></p> <p>The report contains an 1) overview, 2) introductory summary, 3) information about specific programs as a whole, 4) and performance data for specific strategies or activities within programs and services; the information is presented in hierarchical order; and the links between the levels is articulated.—<b>3 POINTS</b></p>	

**NOTEWORTHY FEATURES** *(i.e., the creative application of the criteria or presentation of materials not addressed by the criteria that might be of interest for possible reference by preparers of other jurisdictions' reports.)*

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**WEAK PRACTICES AND RECOMMENDATIONS FOR IMPROVEMENT** *(A recommendation for improvement must include 1) identification of the criteria number and name relevant to the recommendation, if applicable; 2) an identification of the weak practice; 3) the page number of the weak practice, if applicable; 4) an explicit recommendation that can result in the improvement; and 5) why the recommendation is desirable.)*

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**NO. 5--ANALYSIS OF RESULTS AND CHALLENGES<sup>4</sup>**  
**(Page 69-76 in GASB's Green Book)**

	<b>POINTS</b>
<p><b><u>Criterion</u></b>--The report should include an executive or management analysis that objectively discusses the major results for the reporting period as well as the identified challenges facing the organization in achieving its mission, goals, and objectives.</p> <p><b><u>Purpose</u></b>--The purpose of this criterion is to present performance results with a discussion of those results and challenges facing the organization so users can better understand and use the report.</p> <p><b><u>Description</u></b>--The executive or management analysis should provide an entry point into the performance report for users. It should include a brief statement of the scope of the report, some highlights or references to major goals and objectives, and highlights of major and critical results (preferably in terms of outcomes and efficiency). Highlighted results should fairly present both positive and negative aspects of an organization's performance. The executive or management analysis also should include narrative discussions of those results and how they compare to expectations; and identified major challenges for the organization's programs and services.</p> <p><b><u>Evaluation</u></b></p> <p>There is no executive or management analysis which discusses major results for the reporting period or identifies challenges facing the organization.—<b>0 POINTS</b></p> <p>The executive or management analysis is missing any of the following: 1) statement of the scope of the report, 2) highlights or references to major goals and objectives, 3) highlights of major and critical results, 4) presentation of both positive and negative results, or 5) discussion of major internal and external challenges for the program and services.—<b>1 POINT</b></p> <p>There is an executive or management analysis which includes: 1) a statement of the scope of the report, 2) highlights or references to major goals and objectives, 3) highlights of major and critical results, 4) presentation of both positive and negative results, and 5) discussion of major internal and external challenges for the program and services.—<b>2 POINTS</b></p> <p>There is an executive or management analysis which includes: 1) a statement of the scope of the report, 2) highlights or references to major goals and objectives, 3) highlights of major and critical results in terms of outcomes and efficiencies, 4) presentation of both positive and negative re-</p>	

<sup>4</sup>This criterion addresses the need for an executive summary or management analysis that discusses the overall results. Criterion No. 11-Comparisons for Assessing Performance and Criterion 12-Factors Affecting Results should be used to evaluate the discussion of performance for individual measures.

sults, 5) comments on actual results and comparison to expectations, and 6) a discussion of major internal and external challenges for the program and services.— <b>3 POINTS</b>	
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**NOTEWORTHY FEATURES** (i.e., the creative application of the criteria or presentation of materials not addressed by the criteria that might be of interest for possible reference by preparers of other jurisdictions' reports.)

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**WEAK PRACTICES AND RECOMMENDATIONS FOR IMPROVEMENT** (A recommendation for improvement must include 1) identification of the criteria number and name relevant to the recommendation, if applicable; 2) an identification of the weak practice; 3) the page number of the weak practice, if applicable; 4) an explicit recommendation that can result in the improvement; and 5) why the recommendation is desirable.)

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**NO. 6—FOCUS ON KEY MEASURES<sup>5</sup>**  
**(Page 77-83 in GASB’s Green Book)**

	<b>POINTS</b>
<p><b><u>Criterion</u></b>--The report should focus on key measures of performance that provide a basis for assessing the results for key, major, or critical programs and services; and major goals and objectives of the organization. Therefore, an external performance report should be concise, yet comprehensive in its coverage of performance.</p> <p><b><u>Purpose</u></b>--The purpose of this criterion is to ensure that performance reports provide users with enough information to develop their own ideas about important aspects of an organization’s performance, without overwhelming them with more information than they can assimilate.</p> <p><b><u>Description</u></b>--The report should be appropriately concise at each level of reporting to help users focus on and understand the information expected to be of interest to the people who choose to examine that level of reporting. Focusing on key measures of performance while being appropriately “concise yet comprehensive” requires a balance among presenting performance for the most critical or highest priority goals and objectives, assuring that the presented services and performance measures represent an appropriate percentage of the organization’s budget, and enabling readers to find the information they consider important for assessing results without feeling overburdened.</p> <p>The determination of the key measures and the key, major, or critical programs, services, goals, and objectives could be based on designation in a strategic plan, budget, or other policy document. An explanation of the rationale for designating certain measures, programs, services, goals, or objectives as key would be helpful.</p>	

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<sup>5</sup> This criterion addresses the need to limit the number of measures to a reasonable, yet comprehensive, number of assumedly relevant measures. The evaluation of the relevancy of the measures is addressed in Criterion 8-Relevant Measures of Results.

**NO. 6—FOCUS ON KEY MEASURES**

	<b>POINTS</b>
<p><b><u>Evaluation</u></b></p> <p>There are no results reported for the goals and objectives identified as key, major, most critical, or highest priority, the percentage of the budget represented by the measures is minor (less than 25%), and/or locating information within the report is overburdening.—<b>0 POINTS</b></p> <p>One or more of the following cannot be attributed to the report: 1) results are reported for the goals and objectives identified as key, major, the most critical, or highest priority; 2) the percentage of the budget represented by the measures is significant (50% or greater); 3) locating information within the report is not overburdening.—<b>1 POINT</b></p> <p>Results are reported for the goals and objectives identified as key, major, most critical, or highest priority; the percentage of the budget represented by the measures is significant (50% or greater); and locating information within the report is not overburdening.—<b>2 POINTS</b></p> <p>Results are reported for the goals and objectives identified as key, major, most critical, or highest priority; the percentage of the budget represented by the measures is more than significant (75% or greater); and locating information within the report is not overburdening.—<b>3 POINTS</b></p>	

**NOTEWORTHY FEATURES** (*i.e., the creative application of the criteria or presentation of materials not addressed by the criteria that might be of interest for possible reference by preparers of other jurisdictions' reports.*)

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**WEAK PRACTICES AND RECOMMENDATIONS FOR IMPROVEMENT** (*A recommendation for improvement must include 1) identification of the criteria number and name relevant to the recommendation, if applicable; 2) an identification of the weak practice; 3) the page number of the weak practice, if applicable; 4) an explicit recommendation that can result in the improvement; and 5) why the recommendation is desirable.*)

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**NO. 7—RELIABLE INFORMATION  
(Page 84-90 in GASB’s Green Book)**

	<b>POINTS</b>
<p><b><u>Criterion</u></b>--The report should contain information that readers can use to assess the reliability of reported performance information.</p> <p><b><u>Purpose</u></b>--The purpose of this criterion is to assist users in assessing the credibility of the reported performance information.</p> <p><b><u>Description</u></b>--The report should provide readers with information that can be used to assess the reliability of the measures being reported. This information would normally be in the form of a statement about what has been done to ensure the reliability of the reported performance information. If there are question about the reliability of the information because of the results of reviews or because no review was performed, this should be reported. Data that are known to be inaccurate or misleading should not be reported.</p> <p><b><u>Evaluation</u></b></p> <p>There is no statement or other information in the report with which readers can assess the reliability of the reported performance information.—<b>0 POINTS</b></p> <p>The report includes a statement that the organization was unable to assess the reliability of the reported performance information or that it has not done anything to assess the reliability of the performance information.—<b>1 POINT</b></p> <p>The report includes a statement of what the organization has done to assess or assure the reliability of the reported performance information; presents its plan for assuring the reliability of the performance information; or identifies the sources of the data used to report performance. Also, the report apparently contains no data known to be inaccurate or misleading.—<b>2 POINTS</b></p> <p>The report includes a statement of what the organization has done to assess and assure the reliability of the reported performance information and that the information is considered reliable; identifies the sources of the data used to report performance, reports any limitations in the data, and describes plans to address the limitations; or presents assurance by an external party as to the reliability of at least a significant portion of the reported performance information. Also, the report apparently contains no data known to be inaccurate or misleading.—<b>3 POINTS</b></p>	

## NO. 7—RELIABLE INFORMATION (cont.)

**NOTEWORTHY FEATURES** (*i.e., the creative application of the criteria or presentation of materials not addressed by the criteria that might be of interest for possible reference by preparers of other jurisdictions' reports.*)

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**WEAK PRACTICES AND RECOMMENDATIONS FOR IMPROVEMENT** (*A recommendation for improvement must include 1) identification of the criteria number and name relevant to the recommendation, if applicable; 2) an identification of the weak practice; 3) the page number of the weak practice, if applicable; 4) an explicit recommendation that can result in the improvement; and 5) why the recommendation is desirable.*)

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**NO. 8—RELEVANT MEASURES OF RESULTS**  
**(Page 91-99 in GASB’s Green Book)**

	<b>POINTS</b>
<p><b><u>Criterion</u></b>--Reported performance measures should be relevant to what the organization has agreed to try to accomplish and, where possible, should be linked to its mission, goals, and objectives as set forth in a strategic plan, budget, or other source.</p> <p><b><u>Purpose</u></b>--The purposes of this criterion are (1) to ensure that reported performance measures reflect the organization’s goals and objectives and (2) to provide users a basis for understanding the degree to which those goals and objectives have been accomplished.</p> <p><b><u>Description</u></b>--The reported performance measures should be relevant measures of the degree to which the organization has achieved its stated (or if unstated, assumed) mission, goals, and objectives. Outcome measures would be the primary focus and should be supplemented by output, efficiency, and input measures that are related to the services provided in order to achieve results. The relationships between the reported performance measures and the organization’s stated (or assumed) mission, goals, and objectives should be clear.</p> <p>Definitions of the performance measures, descriptions of the calculation methodologies, and explanations of the relationships of the measures to the goals and objectives can enhance understanding of the relevance of the reported measures.</p> <p><b><u>Evaluation</u></b></p> <p>Measures that present results that are clearly related to stated or assumed missions, goals, or objectives were reported for no or very few programs or services. <b>**—0 POINTS</b></p> <p>Measures that present results that are clearly related to stated or assumed missions, goals, or objectives were reported for more than a few programs or services. <b>**—1 POINT</b></p> <p>Measures that present results that are clearly related to stated or assumed missions, goals, or objectives were reported for most programs or services. <b>**—2 POINTS</b></p> <p>Measures that present results that are clearly related to stated missions, goals, or objectives were reported for all programs or services. <b>**—3 POINTS<sup>6</sup></b></p>	

\*\* Measures that present inputs or workloads or that are not related to the program or service’s mission, goals, or objectives would not be considered as presenting relevant results.

<sup>6</sup> To obtain 3 points for this criterion, organization would have had to state its goals, objectives, etc. in order that relevance can be assured.

## NO. 8—RELEVANT MEASURES OF RESULTS (cont.)

**NOTEWORTHY FEATURES** (*i.e., the creative application of the criteria or presentation of materials not addressed by the criteria that might be of interest for possible reference by preparers of other jurisdictions' reports.*)

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**WEAK PRACTICES AND RECOMMENDATIONS FOR IMPROVEMENT** (*A recommendation for improvement must include 1) identification of the criteria number and name relevant to the recommendation, if applicable; 2) an identification of the weak practice; 3) the page number of the weak practice, if applicable; 4) an explicit recommendation that can result in the improvement; and 5) why the recommendation is desirable.*)

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**NO. 9—RESOURCES USED AND EFFICIENCY  
(Page 100-107 in GASB’s Green Book)**

	<b>POINTS</b>
<p><b><u>Criterion</u></b>--Reported performance information should include information about resources used or costs of services. It also could report performance information relating cost to outputs or outcomes (efficiency measures).</p> <p><b><u>Purpose</u></b>--The purpose of this criterion is to facilitate an assessment of the amount of resources used and the efficiency, cost-effectiveness, and economy of programs and services.</p> <p><b><u>Description</u></b>--Effective performance reporting should supplement outcome and output measures with related measures of inputs, most notably resources used and workforce. Ideally, a direct relationship exists between the inputs and reported outcome and output measures, such that efficiency measures can be computed. They too should be reported with related outcome and output measures.</p> <p>Year-to-year trend data for the various cost, efficiency, and cost effectiveness measures and comparisons of these results with targets, norms, and similar organizations could also be useful.</p> <p><b><u>Evaluation</u></b></p> <p>There is no pattern of information reported for the amounts of resources used, the costs of programs or services, or costs related to outputs or outcomes (i.e., efficiency measures).—<b>0 POINTS</b></p> <p>Resources used or costs by department are reported, but information is not reported for costs of outputs, costs of outcomes, or trends of costs.—<b>1 POINT</b></p> <p>Resources used or costs of programs and services are reported, but information is not reported for costs per outputs, costs of outcomes, or trends of costs.—<b>2 POINTS</b></p> <p>Information is reported for resources used or costs of programs and services, costs of outputs, costs of outcomes, and trends.—<b>3 POINTS</b></p>	

## NO. 9—RESOURCES USED AND EFFICIENCY (cont.)

**NOTEWORTHY FEATURES** (*i.e., the creative application of the criteria or presentation of materials not addressed by the criteria that might be of interest for possible reference by preparers of other jurisdictions' reports.*)

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**WEAK PRACTICES AND RECOMMENDATIONS FOR IMPROVEMENT** (*A recommendation for improvement must include 1) identification of the criteria number and name relevant to the recommendation, if applicable; 2) an identification of the weak practice; 3) the page number of the weak practice, if applicable; 4) an explicit recommendation that can result in the improvement; and 5) why the recommendation is desirable.*)

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**NO. 10—CITIZEN AND CUSTOMER PERCEPTIONS**  
**(Page 108-114 in GASB’s Green Book)**

	<b>POINTS</b>
<p><b><u>Criterion</u></b>— Citizen and customer perceptions of the quality and results of major and critical programs and services should be reported when appropriate.</p> <p><b><u>Purpose</u></b>--The purpose of this criterion is to ensure that a more complete view of the results of programs and services is provided, and to report results not captured by an organization’s other “objective” measures of outputs and outcomes.</p> <p><b><u>Description</u></b>--Organizations should report the perceptions of both citizens and service recipients (customers) as a companion to the “objective” measures of service results. The information would be obtained using several methods, e.g., randomized surveys, feedback on specific issues, citizen or customer focus groups, complaint/compliment tracking programs, programs for securing comment cards, etc.</p> <p>Also helpful would be descriptions of how the citizen and customer perception information was obtained and identification of the questions asked. This enables readers to assess the significance of the responses. Finally, the currency of citizen/customer surveys is a factor. While obtaining the information periodically is appropriate, they need not be conducted so frequently as to be financially wasteful.</p> <p><b><u>Evaluation</u></b></p> <p>No indicators of citizen/customer perceptions were reported.—<b>0 POINTS</b></p> <p>Citizen/customer perceptions were reported as a supplement to other “objective” measures for a few scattered programs or services.—<b>1 POINT</b></p> <p>Citizen/customer perceptions were reported as a supplement to other “objective” measures for most of the programs or services for which such information would be appropriate.—<b>2 POINTS</b></p> <p>Citizen/customer perceptions were reported as a supplement to other “objective” measures for all major programs or services for which such information would be appropriate. The manner in which the information was obtained is described.—<b>3 POINTS</b></p>	

## NO. 10—CITIZEN AND CUSTOMER PERCEPTIONS (cont.)

**NOTEWORTHY FEATURES** (*i.e., the creative application of the criteria or presentation of materials not addressed by the criteria that might be of interest for possible reference by preparers of other jurisdictions' reports.*)

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**WEAK PRACTICES AND RECOMMENDATIONS FOR IMPROVEMENT** (*A recommendation for improvement must include 1) identification of the criteria number and name relevant to the recommendation, if applicable; 2) an identification of the weak practice; 3) the page number of the weak practice, if applicable; 4) an explicit recommendation that can result in the improvement; and 5) why the recommendation is desirable.*)

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**NO. 11—COMPARISONS FOR ASSESSING PERFORMANCE**  
**(Page 115-122 in GASB’s Green Book)**

	<b>POINTS</b>
<p><b><u>Criterion</u></b>—Reported performance information should include comparative information for assessing performance, such as to other periods, established targets, or other internal and external sources.</p> <p><b>Purpose</b>--The purpose of this criterion is to provide a clear frame of reference for assessing the performance of the organization, its programs, and its services.</p> <p><b>Description</b>--The usefulness of reported performance information is enhanced when comparative information is included. Although six types of comparisons are possible (previous years, similar jurisdictions, technically developed standards or norms, targets or goals set for the program or service, geographic areas or client groups within the same jurisdiction, and similar private-sector organizations), the two most suitable for reporting accountability are comparisons against targets and time series. Comparisons with similar jurisdictions or industry standards can also be informative, as long as significant differences in measures or circumstances are noted. Also desirable would be the basis for the selection of the jurisdictions or industry standards.</p> <p>Explanations of significant trends, explanations of why targets have been exceeded by significant amounts, and the reasons for failing to achieve targets and the steps to be taken to achieve these targets can provide further understanding of performance.</p> <p>Presentations of comparisons can be enhanced by the use of tables, charts and graphs. Symbols are useful for depicting accomplishment, non-accomplishment, and/or improvement in performance.</p> <p><b><u>Evaluation</u></b></p> <p>Comparisons to other periods or targets reported for no or very few programs.—<b>0 POINTS</b></p> <p>Comparisons to other periods or targets reported for more than a few programs.—<b>1 POINT</b></p> <p>Comparisons to other periods <u>and</u> targets reported for most programs.—<b>2 POINTS</b></p> <p>Comparisons to other periods <u>and</u> targets reported for all programs; plus comparisons to similar jurisdictions or other benchmarks for at least some of the programs, which would include the basis for the selection of the other jurisdictions or benchmarks and notation of significant differences in the measures or circumstances reported. Tables, charts, and/or graphs are used to pre-</p>	

<p>sent the comparisons. Explanations of significant trends, reasons why targets have been exceeded by significant amounts, and reasons for failing to achieve targets and the steps to be taken to achieve these targets are provided.—<b>3 POINTS</b></p>	
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**NO. 12-FACTORS AFFECTING RESULTS  
(Page 123-130 in GASB's Green Book)**

	<b>POINTS</b>
<p><b><u>Criterion</u></b>—The report should include a discussion of identified external and internal factors that have had a significant effect on performance and will help provide a context for understanding the organization's performance.</p> <p><b><u>Purpose</u></b>--The purpose of this criterion is to help users understand the factors that might have an effect on performance, including relevant conditions in the state, region, or community, or in the operating environment of the reporting organization.</p> <p><b><u>Description</u></b>--The results of services provided by an organization often are affected not only by the service itself but also by services provided by other organizations (both within and outside the government), factors within the organization (e.g., population changes, complementary services provided by other agencies or separate organizations, staffing levels, letting of service contracts, unexpected delays, resource limitations), and factors independent of the organization (weather, the economy, legal matters).</p> <p>References to or summaries of relevant program evaluations can also explain the reasons for results.</p> <p><b><u>Evaluation</u></b></p> <p>There is no discussion of factors affecting results.—<b>0 POINTS</b></p> <p>Factors affecting results are presented for some programs.—<b>1 POINT</b></p> <p>Factors affecting results are presented for many programs.—<b>2 POINTS</b></p> <p>Factors affecting results are presented for all or most programs.—<b>3 POINTS</b></p>	

**NOTEWORTHY FEATURES** (i.e., the creative application of the criteria or presentation of materials not addressed by the criteria that might be of interest for possible reference by preparers of other jurisdictions' reports.)

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**NO. 13-AGGREGATION AND DISAGGREGATION OF INFORMATION  
(Page 131-137 in GASB's Green Book)**

	<b>POINTS</b>
<p><b><u>Criterion</u></b>—Reported performance information should be aggregated or disaggregated based on the needs and interests of intended users.</p> <p><b><u>Purpose</u></b>--The purposes of this criterion are to provide performance information that (1) is not misleading because it obscures or is not representative of true performance and (2) is relevant to users with different interests and needs.</p> <p><b><u>Description</u></b>--Aggregated data could obscure performance that varies greatly among elements in the entire organization. Accordingly, an organization should determine the appropriate level of disaggregation with which to present and discuss performance information for each level of reporting based on an evaluation of the organization's size and homogeneity and the intended users' needs and interests. Examples are reporting by geographic area (neighborhood, service district), institutional unit (each school, each jail, each park), and demographic group (age group, gender).</p> <p><b><u>Evaluation</u></b></p> <p>There are no instances of disaggregation of performance results data.—<b>0 POINTS</b></p> <p>There are a few instances of disaggregation of performance results data, that for the most part demonstrate recognition of the criteria.—<b>1 POINT</b></p> <p>Performance results data are disaggregated for a significant number of instances for which it would be appropriate, or a valid statement is included that because of the organization's size and homogeneity, disaggregation is not necessary.—<b>2 POINTS</b></p> <p>Performance results data are disaggregated for virtually all instances for which it would be appropriate, or a valid statement is included that because of the organization's size and homogeneity, disaggregation is not necessary. Maps and charts are used to display the disaggregations.—<b>3 POINTS</b></p>	

## NO. 13-AGGREGATION AND DISAGGREGATION OF INFORMATION (cont.)

**NOTEWORTHY FEATURES** (*i.e., the creative application of the criteria or presentation of materials not addressed by the criteria that might be of interest for possible reference by preparers of other jurisdictions' reports.*)

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**NO. 14-CONSISTENCY**  
**(Page 138-141 in GASB's Green Book)**

	<b>POINTS</b>
<p><b><u>Criterion</u></b>—Reported performance measures should be consistent from period to period; however, if performance measures or the measurement methodology used is significantly changed, that change and the reason(s) for the change should be noted.</p> <p><b><u>Purpose</u></b>--The purposes of this criterion are to allow users (1) to compare an organization's performance from period to period, (2) to better understand, and be familiar with, the organization's performance over time, and (3) to be informed of changes in measures or methodology and the reasons for those changes.</p> <p><b><u>Description</u></b>--Consistency in performance reporting means measuring and reporting the same measures in the same way from period to period. This will result in performance reports that have a similar look from year to year so users can expect to find measures they are familiar with and already understand when they review the report. This should occur at the various levels (layers) of reporting used by an organization.</p> <p>On the other hand, there could be valid reasons for changing measures and/or methodologies, such as changes in a program's mission, goals, and objectives; the introduction of new and innovative techniques for measuring or performing activities; changes in program features; shifts in external factors; changes in the methodology for calculating a performance measure (e.g., revision of the criteria for scoring cleanliness, changes in time for examinations); or changes in the manner of presentation (e.g., indicators reported by county one year, but aggregated by region the next). In these instances, the significant changes should be identified and the reasons fully and clearly explained. Boldfacing the new and/or discontinued measures facilitates identification of the inconsistent measures. Overlapping the data for both the new and the replaced measures and methodologies for one or two years enables comparisons to still be made.</p> <p>If there has been no changes in measures or measurement methodology, inclusion of a statement to that end reinforces the notion of consistency.</p>	

**NO. 14-CONSISTENCY (cont.)**

	<b>POINTS</b>
<p><b>Evaluation<sup>7</sup></b></p> <p>Changes in measures or measurement methodology are apparent, but they have not been identified or explained; or there is no statement that there has not been any changes in measures or measurement methodology since the prior report.—<b>0 POINTS</b></p> <p>There appear to be no changes in measures or measurement methodology, but the report does not include a statement that there has not been any changes.—<b>1 POINT</b></p> <p>Changes in measures or measurement methodology, are identified, either explicitly with each changed measure or methodology or summarized with other changed measures and methodologies, and the reasons for the changes presented; or there is a statement that there have not been any changes.—<b>2 POINTS—</b></p> <p>Changes in measures or measurement methodology, are identified, either explicitly with each changed measure or methodology or summarized with other changed measures and methodologies, and the reasons for the changes presented; or there is a statement that there have not been any changes. Data for both the new and the replaced measures and methodologies are provided in order that comparisons can still be made. Gaps in the information, if present, are explained.—<b>3 POINTS</b></p>	

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<sup>7</sup> For this criterion, a performance report prepared for the first time will be awarded a minimum of 2 points since there are no previous reports with which the reviewed report could be inconsistent.

**NO. 15A—EASY TO FIND AND ACCESS  
(Page 142-148 in GASB’s Green Book)**

	<b>POINTS</b>
<p><b><u>Criterion</u></b>— The availability of an external report on performance and how to obtain that report should be widely communicated through channels appropriate for the organization and intended users.</p> <p><b><u>Purpose</u></b>--The purpose of this criterion is to ensure that a broad group of potential users are aware that performance reports are available.</p> <p><b><u>Description</u></b>—Meeting this criterion involves widely communicating the availability of the performance report using a variety of methods to reach a broad section of potential users in ways that will both make them aware of the report and its content and enhance their interest in obtaining and reading the report. For example, print and electronic media can be used to present highlights from the report and provide information about how to obtain the report itself. Addresses and numbers for obtaining additional copies can be listed in the report itself. The availability of the report can be noted on the organization’s Internet home page. A separate overview with a message from a high administrative officer or elected official with the mailed utility bills or by e-mailing it to citizens who have requested this service is still another method. Discussions at public meetings, over community access radio and TV, and to civic organizations can be used to announce the availability of the report and present highlights.</p> <p>Reviewers will probably have to refer to the jurisdiction’s application to the Certificate of Excellence in Service Efforts and Accomplishments Reporting, as well as the report itself, to obtain a complete understanding of the steps taken to make the report easy to find and accessible.</p> <p><b><u>Evaluation</u></b></p> <p>No information in report on how to obtain copies; no reference to report on Internet and report is not on Internet; no indication of how report was made available to the public.—<b>0 POINTS</b></p> <p>Report provides information for obtaining additional copies, report is on the Internet, <u>or</u> the organization provided information describing how the report has been made accessible in a meaningful way to the public.—<b>1 POINT</b></p> <p>Report is available in both printed and electronic versions. Report provides information for obtaining additional copies <u>or</u> the organization provided information describing how the report has been made accessible in a meaningful way to the public; <u>and</u> the report is on the Internet.—<b>2 POINTS</b></p>	

<p>Report provides addresses, phone numbers, and/or e-mail addresses for obtaining additional copies; the report is on the Internet, with both this availability and the Internet address for accessing the report noted in the report; <u>and</u> the organization provided information describing other ways the report has been made accessible in a meaningful way to the public.—<b>3 POINT</b></p>	
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**NOTEWORTHY FEATURES** *(i.e., the creative application of the criteria or presentation of materials not addressed by the criteria that might be of interest for possible reference by preparers of other jurisdictions' reports.)*

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**WEAK PRACTICES AND RECOMMENDATIONS FOR IMPROVEMENT** *(A recommendation for improvement must include 1) identification of the criteria number and name relevant to the recommendation, if applicable; 2) an identification of the weak practice; 3) the page number of the weak practice, if applicable; 4) an explicit recommendation that can result in the improvement; and 5) why the recommendation is desirable.)*

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**NO. 15B—EASY TO UNDERSTAND  
(Page 142-148 in GASB’s Green Book)**

	<b>POINTS</b>
<p><b><u>Criterion</u>—Performance information should be communicated through a variety of mediums and methods suitable to the intended users.</b></p> <p><b>Purpose</b>--The purposes of this criterion is to provide the performance information in forms that different users can understand and use to reach conclusions about the results of the organization.</p> <p><b>Description</b>--It is important that once readers have the report, they want to read it and are able to understand it. A variety of mediums and methods should be used to communicate the information in the report. Examples are graphs and charts that can readily be understood and narratives that describe and help readers grasp the meaning of reported information.</p> <p>Other matters that affect ease of reading and understanding are the size of the report; an organization and sequencing of information that facilitates understanding; use of visual techniques such as dividing the report into sections with major and minor headings; consistency of formatting; clarity of language, including the absence of jargon and a minimum of acronyms; inclusion of a table of contents, glossary of acronyms, and appendices to provide important additional information; frequent explanations of what the report and various sections contain; identification of links to the organization’s web sites at which additional information can be obtained; inclusion of the names and addresses or phone numbers of persons to contact for additional information; information about educational sessions to help readers better understand and use the information; inclusion of requests for comments on how the report has been used and/or can be improved; publication of the report in other than English if that is appropriate; and publication of a separate “summary” report if warranted.</p> <p><b><u>Evaluation</u></b></p> <p>The report did not include any graphs or charts, it was overly lengthy, <u>and</u> otherwise difficult to read.—<b>0 POINTS</b></p> <p>The report includes some graphs or charts but was overly lengthy <u>or</u> otherwise difficult to read.—<b>1 POINT</b></p> <p>The report used graphs or charts to present most or all of the performance information; was an appropriate length for the size of the organization and the information intended to be conveyed; and presented the information in a format that was generally easy to understand.—<b>2 POINTS</b></p>	

<p>The report used graphs or charts to present most or all of the performance information; was an appropriate length for the size of the organization and the information intended to be conveyed; and used various presentation and formatting techniques that made the report inviting to read as well as easy to understand.—<b>3 POINTS</b></p>	
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**NO. 15B—EASY TO UNDERSTAND (cont.)**

**NOTEWORTHY FEATURES** *(i.e., the creative application of the criteria or presentation of materials not addressed by the criteria that might be of interest for possible reference by preparers of other jurisdictions' reports.)*

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**NO. 16-REGULAR AND TIMELY REPORTING  
(Page 149-153 in GASB's Green Book)**

	<b>POINTS</b>
<p><b><u>Criterion</u></b>—Performance information should be reported on a regular basis (usually annually). The reported information should be made available as soon after the end of the reporting period as possible.</p> <p><b>Purpose</b>--The purpose of this criterion is to ensure that organizations report performance information on a regular and timely basis so users can use such information as a key part of the decision-making and accountability processes.</p> <p><b>Description</b>-- The organization issuing a performance report determines the frequency and timing of the reporting. Therefore, the report should provide a basis with which readers can determine the period covered by the report and each performance measure, plus assess the report's regularity and timeliness, i.e., how soon after the end of the period was the report issued. Another element of regularity would be the reasons why the reporting for all or part of the organization is less frequent than annually.</p> <p><b><u>Evaluation</u></b></p> <p>The report did not identify its issuance date; indicate the time period covered by the report and/or the measures; or discuss the frequency of reporting.—<b>0 POINTS</b></p> <p>The report indicated the time period covered by the report and/or the measures, but did not identify its issuance date or discuss the frequency of reporting.—<b>1 POINT</b></p> <p>The report indicated the time period covered by the report and/or the measures and identified its issuance date, but did not discuss the frequency of reporting.—<b>2 POINTS</b></p> <p>The report indicated the time period covered by the report <u>and</u> the measures; identified its issuance date, which was no more than six months after the end of the period reported upon; and discussed the frequency of reporting, including explaining why the reporting for all or part of the organization is less frequent than annually, if applicable.—<b>3 POINTS</b></p>	

## NO. 16-REGULAR AND TIMELY REPORTING (cont.)

**NOTEWORTHY FEATURES** (*i.e., the creative application of the criteria or presentation of materials not addressed by the criteria that might be of interest for possible reference by preparers of other jurisdictions' reports.*)

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## WORKSHEET FOR TOTALING POINTS FOR THE PERFORMANCE REPORT

Name of Organization \_\_\_\_\_

Year Ended \_\_\_\_\_

Name of Reviewer \_\_\_\_\_

	Assigned Points
Criterion 1---Purpose and scope	
Criterion 2---Statement of major goals and objectives	
Criterion 3---Involvement in establishing goals and objectives	
Criterion 4---Multiple levels of reporting	
Criterion 5---Analysis of results and challenges	
Criterion 6---Focus on key measures	
Criterion 7---Reliable information	
Criterion 8---Relevant measures of results	
Criterion 9---Resources used and efficiency	
Criterion 10--Citizen and customer perceptions	
Criterion 11--Comparisons for assessing performance	
Criterion 12--Factors affecting results	
Criterion 13--Aggregation and disaggregation of information	
Criterion 14---Consistency	
Criterion 15A-Easy to find and access	
Criterion 15B-Easy to understand	
Criterion 16---Regular and timely reporting	
Total Points for the Report	

**Reviewers, please e-return your:**

- Worksheet for Totaling Points
- Noteworthy Features
- Weak Practices/Recommendations for Improvement

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