

An Audit Report on

Performance Measures at 18 State Agencies



Office of the State Auditor
Lawrence F. Alwin, CPA

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Key Points Of The Report

An Audit Report on Performance Measures at 18 State Agencies

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Key Facts

Agencies Reviewed

Adjutant General's Department
Aging, Department on
Alcoholic Beverage Commission
Architectural Examiners, Board of
Chiropractic Examiners, Board of
Deaf and Hearing Impaired, Commission
for the
Education Agency, Texas
Employment Commission, Texas
General Services Commission
Health, Department of
Human Rights, Commission on
Human Services, Department of
Library and Archives Commission
Mental Health and Mental Retardation,
Department of
Natural Resource Conservation
Commission, Texas
Protective and Regulatory Services,
Department of
School for the Deaf
Youth Commission, Texas

- Of the 164 performance measures examined at 18 state agencies, 48.8 percent were found to be reliable. Almost one-third of the measures were inaccurate. Factors prevented us from determining whether the remaining 18.3 percent of the measures were correct or incorrect. These results represent a decline in reliability compared to the last two performance measure audits, where approximately 55 percent of the measures examined were found to be reliable. The School for the Deaf became only the second agency we have visited to have every measure examined classified as Certified. At several agencies, all or most of the measures examined were unreliable. For a breakdown by agency, see the "Table of Current Results by Agency" on page 5.
- There were poor or inadequate control systems over the collection and reporting of performance data for almost 60 percent of the measures that were audited. Most often missing was some kind of monitoring or verification of performance information. A particular area of concern was the lack of controls over the input of information into centralized data bases from agency field offices.
- Employees throughout many of the agencies did not have a complete understanding of their agency's performance measures or how the measures affect the management and appropriations processes. Without this knowledge, employees may not take the steps necessary to ensure the reliability of their performance information.

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This performance measure review was conducted in accordance with Government Code, Section 2101.038, and the Lieutenant Governor's Budget Reform Proposal, as adopted by the Legislative Budget Board on November 18, 1991, and in cooperation with the Legislative Budget Office.

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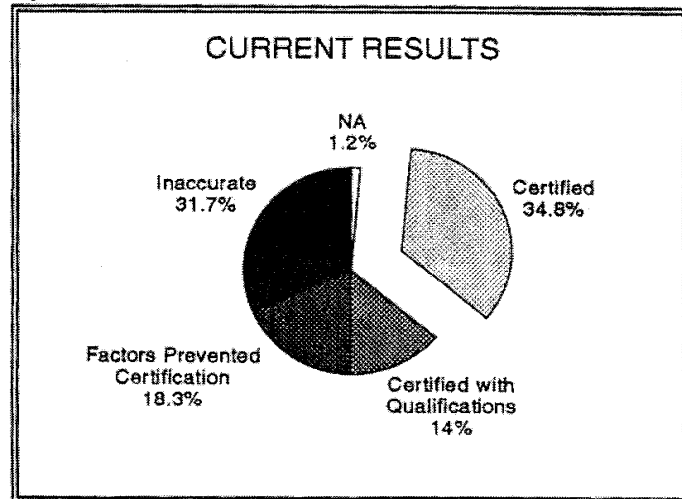
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Executive Summary

Half of the Performance Measures Examined Were Reliable for Decisionmakers

State leaders at both the statewide and agency level need reliable information on which to base important decisions on priorities and funding for state government. Approximately half of the 164 performance measures examined at 18 agencies were found to be reliably reported. Performance measures considered reliable are those that are certified and those that are certified with qualifications. Almost one-third of the measures examined were found to be inaccurate. Factors prevented certification of the remaining 18.3 percent of the measures. That means because of a lack of supporting evidence, conflicting evidence, and/or a lack of controls, we were unable to determine if the reported performance for those measures was correct or incorrect. (See Figure 1.)

Figure 1



For detailed results of this performance measure review, see "Detailed Certification Results, Findings, and Agency Responses" on page 6. For summary results, see "Table of Current Results by Agency" on page 5. It is important to read the comments in the

"Detailed Certification Results" section to get an understanding of what the situation is at the individual agencies.

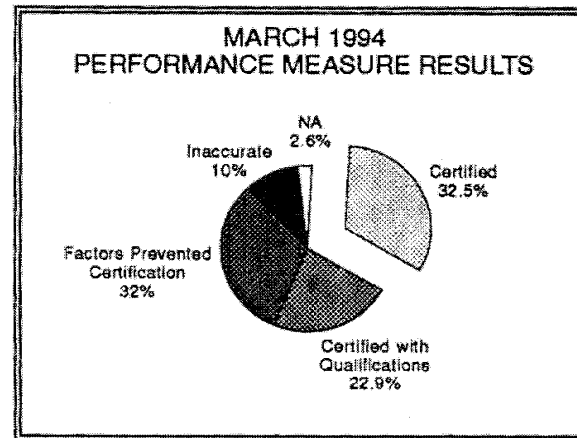
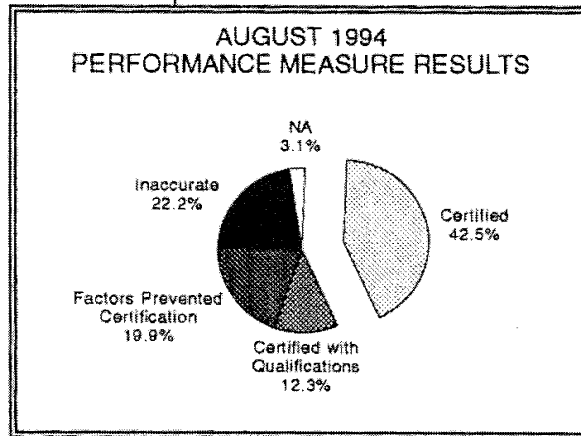
These results represent a decline in reliability compared to the last two performance measure audits that found 54.8 percent and 55.4 percent, respectively, of the measures examined to be reliable. (See Figure 2 on the following page.)

The agencies selected to audit were chosen in conjunction with the Legislative Budget Board, based on the amount of funding in the General Appropriations Act and risk factors identified by the Board. The measures were usually selected to cover strategies making up 80 percent of an agency's funding. Additionally, the Legislative Budget Board requested reviews of measures from some specific programs.

In an effort to help increase the reliability of performance measure information, the State Auditor's Office, in conjunction with the Legislative Budget Board and the Governor's Office of Budget and Planning, is currently developing a guide for state agencies on performance measures. This guide will assist agencies and educational institutions in developing performance measurement systems which provide more accurate information. Additionally, the guide should help agencies strengthen their controls over performance measurement data and reporting and will work to improve the auditability of their systems.

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Figure 2



Source: SAO Report Nos. 94-136 and 94-048

Certification results were reported in one of five categories:

- Certified
- Certified with Qualification
- Factors Prevent Certification
- Inaccurate
- Not Applicable

For definitions, see Appendix 2: Certification Criteria.

Certification of a performance measure is the act of ensuring that the measure, as reported in Automated Budget and Evaluation System of Texas, is accurate and can be verified. The information in ABEST reflects the actual performance as reported by the agency. See Appendix 1 for the steps in the certification process.

Although there are many problems that make it not possible to verify reported performance or make the reported performance inaccurate, two areas stand out:

- poor or inadequate control systems over the collection and reporting of performance data
- a lack of understanding among employees, at all levels, of their agency's performance measures and how the measures fit into the management and appropriations process

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Controls Are Weak Over Many Performance Measure Information Systems

There are not processes or procedures in place to ensure that only accurate performance data is collected and reported for nearly 60 percent of the measures we examined. The main weaknesses we found were in the design of the systems, the input of information, and the verification of reported performance.

The main cause for the weak controls found was that many of the data collection systems we examined were ad hoc in nature, without an overall design that included all of the components necessary to ensure accurate reporting. If an agency does not step back and look at the system as a whole, charting the flow of information and building in checks and balances along the way, accurate information will be difficult to ensure. What we often saw were different types of existing information systems combined together without a lot of overall planning.

Another area of concern was the lack of controls over the input of information into centralized data bases from agency field offices. In this audit, we looked at several agencies with field operations throughout the State. Usually, this type of agency has developed a centralized data base to which the field operations report their activities. In most cases, there were poor controls governing the input and collection of data. As state government moves increasingly to reliance on automated systems with little or no documentation to support the services and activities performed, the need for strong controls over the collection of information by automated systems has become crucial.

What was most often missing was some kind of internal verification of performance data. Processes and procedures were not developed and implemented to check the incoming data to ensure its accuracy. Without these checks, there is a potential for errors to occur without being caught. This lack of verification sometimes extended into the actual calculation of the final performance figures, where simple addition or transposition errors went undetected and made the reported performance to ABEST inaccurate.

One agency, the Texas Youth Commission, has taken steps to develop comprehensive controls for their automated data system to ensure that performance data is accurate. Their system may serve as a model for other agencies. (See Appendix 3, Controls Implemented by the Texas Youth Commission, for an overview.)

There Is a Lack of Understanding About Performance Measures

There appears to be a lack of understanding among employees at all levels regarding their agency's performance measures and how those measures fit into the management and appropriations process. In order to take the time and effort necessary to develop good performance information systems, agencies and their employees need to understand how and why the information is used. Externally, the Legislature uses performance measure information to monitor agencies' progress and help evaluate how well those agencies are doing their jobs. The information may also be used to help determine funding priorities and levels. Internally, agency management can use the information in much the same way, monitoring progress toward goals and adjusting operations and priorities as results indicate. It is imperative that

Executive Summary

these state leaders have accurate information on which to base their decisions. When these important uses are not understood, the time and effort needed to ensure the accuracy of reported performance will not always be taken.

The most common result of this lack of understanding about the measures is the failure to report performance according to the approved definition of the measure. Often in these cases, the employees responsible for the activity measured are not familiar with exactly what they are supposed to be reporting. In some cases, employees are not aware that the results of their work will be reported in performance measures. Employees at many agencies are reporting performance measures because they have to, they are not aware of the value of this information.

To date, we have examined 687 measures representing a sample of key measures for 50 agencies across all functional areas. This certification work is a continuing project of the State Auditor's Office, in cooperation with the Legislative Budget Office.

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Table of Current Results by Agency

Agency	C	CQ	FPC	I	N/A	Total
Adjutant General's Department	1	0	1	2	0	4
Aging, Department on	0	0	1	8	0	9
Alcoholic Beverage Commission	6	2	0	2	0	10
Architectural Examiners, Board of	2	0	0	1	0	3
Chiropractic Examiners, Board of	1	0	0	4	0	5
Deaf and Hearing Impaired, Commission for the	1	0	0	3	0	4
Education Agency, Texas	0	3	2	7	0	12
Employment Commission, Texas	4	4	0	5	0	13
General Services Commission	6	0	0	6	0	12
Health, Department of	1	0	4	6	0	11
Human Rights, Commission on	3	1	0	0	0	4
Human Services, Department of	9	1	2	1	0	13
Library and Archives Commission	8	1	2	0	0	11
Mental Health and Mental Retardation, Department of	0	10	0	3	1	14
Natural Resource Conservation Commission, Texas	6	1	1	4	1	13
Protective and Regulatory Services, Department of	0	0	8	0	0	8
School for the Deaf	9	0	0	0	0	9
Youth Commission	0	0	9	0	0	9
All Agencies - Totals	57	23	30	52	2	164
Totals in Percentage	34.8%	14%	18.3%	31.7%	1.2%	100%

Results of Performance Measures Review

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
401 Adjutant General's Department									
A.4	Percent Reduction in Backlog of Maintenance and Repair - General Revenue Funded	Outcome	10.6%			*			The Department did not always keep supporting documentation of the estimates used to determine the backlog. Without adequate source documentation to support the amounts used in calculating the backlog, it was not possible to determine whether the reported performance is accurate. (See Finding and Agency Response on page 8.)
A.4.1	Square Feet Maintained	Output	2,588,345 sq.ft.				*		This measure was underreported by 10.3 percent. The square footage of several buildings was erroneously excluded from the measure results because of a misunderstanding about what to include in the measure.
A.4.2	Number of Armories for Which the Department Pays Debt Service	Output	106	*					

Sources:

- ¹ General appropriations Act, 73rd Legislature, R.S. (1993).
- ² Outcomes are reported for FY 1993. Outputs and Efficiency results are reported for Quarters One, Two, and Three for FY 1994. All numbers are from ABEST II - automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	- Certified
CQ	- Certified with qualifications
FPC	- Factors Prevented Certification
I	- Inaccurate
N/A	- Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
401 Adjutant General's Department									
A.4.3	Total Square Footage of Facilities Provided Utilities	Output	4,980,147 sq.ft.				*		The agency reported gross square footage instead of net square footage as specified in the measure definition. Therefore, the measure was not calculated in accordance with the definition.

Sources:

- ¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
² Outcomes are reported for FY 1993. Outputs and Efficiency results are reported for Quarters One, Two, and Three for FY 1994. All numbers are from ABEST II - automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	- Certified
CQ	- Certified with qualifications
FPC	- Factors Prevented Certification
I	- Inaudible
N/A	- Not Applicable

Finding

Adjutant General's Department

Adequate Supporting Documentation Necessary to Verify Performance Was Not Always Kept

Key Performance Measure: Percent Reduction in Backlog of Maintenance and Repair - General Revenue Funded

Factors prevented the certification of the above performance measure. Supporting documentation of the estimates made to determine the backlog of maintenance and repair was not always kept by the Department. Without adequate source documentation to support the amounts used in calculating this measure, it is not possible to tell whether the reported performance is accurate.

Recommendation:

As estimates of maintenance and repair are completed, they should be documented, signed by the estimator signifying a good estimate, and retained. The Department has developed a "Facilities and Engineering Project Worksheet" that could be used for this purpose. As a control to help ensure accuracy periodic reconciliations of these worksheets could be done with the summary lists the Department currently maintains.

Agency Response:

We are in general agreement with the finding and recommendation. The department has taken several actions to ensure accuracy and support for the value of maintenance and

repair backlog involving state general revenue funds. These actions include the revision of the Facilities and Engineering Project Worksheet that is currently in use and will be mandatory for all maintenance and repair project estimates completed after January 1, 1995. This revision includes: the dollar amount of the estimate; the name and title of the estimator; and the date on which the estimate was completed. After January 1, 1995, all repair and maintenance estimates will require a completed Facilities and Engineering Project Worksheet.

These worksheets will be maintained by the Facilities and Engineering Directorate and will be used to support any maintenance and repair backlog estimates developed.

Results of Performance Measures Review

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
340 Department on Aging									
A.1	Percent of Older Population Receiving at Least One Service	Outcome	10.2953				*		This measure summarizes data from several of the other measures. Because the "units served" were inaccurate in those measures, this measure was also inaccurate. (See Finding and Agency Response on page 13.)
A.1.2	Number of Hours of Homemaker Services Provided	Output	377,261				*		The number of hours reported was inaccurate 11 times in the sample of 52 tested. The error rate was 21 percent. (See Finding and Agency Response on page 13.)
A.1.1	Cost per Homemaker Hour	Efficiency	\$7.1093				*		Since the number of units served in the preceding measure was determined to be inaccurate, this measure was also inaccurate. (See Finding and Agency Response on page 13.)

Sources:

- ¹ General appropriations Act, 73rd Legislature, R.S. (1993).
 - ² Performance measures reported are for FY 1994.
- All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

Key for Certification Results	
C	Certified
CQ	Certified with qualifications
FPC	Factors Prevented Certification
I	Inaccurate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
340 Department on Aging									
A.1.5	Number of One Way Trips (Demand Response Transportation Services)	Output	2,336,030				*		The number of one-way trips reported was inaccurate 16 times in the sample of 52 tested. The error rate was 31 percent. (See Finding and Agency Response on page 13.)
A.1.5	Cost per One Way Trip (Demand Response Transportation Services)	Efficiency	\$3.16				*		Since the number of one-way trips in the preceding measure was determined to be inaccurate, this measure was also inaccurate. (See Finding and Agency Response on page 13.)
A.1.6	Cost per RSVP Volunteer	Efficiency	\$15.4531				*		The Department does not have a process in place to capture "the total unduplicated number of senior volunteers in the program" on a cumulative basis for the entire fiscal year. (See Finding and Agency Response on page 13.)

Sources:

¹ General appropriations Act, 73rd Legislature, R.S. (1993).

² Performance measures reported are for FY 1994.

All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	Certified
CQ	Certified with qualifications
FPC	Factors Prevented Certification
I	Inaccurate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
340 Department on Aging									
A.1.7	Number of People Receiving Congregate Meals	Output	131,572				*		For the number of people receiving congregate meals, there were 17 inaccuracies in a sample of 48 tested, resulting in an error rate of 35 percent. The Client Information Services Report was not available from one of the providers. Four of the 52 sampled for this measure were not available to be tested. (See Finding and Agency Response on page 13.)
A.1.7	Number of People Receiving Home Delivered Meals	Output	65,211				*		Insufficient documentation was received from the providers to test 11 of the 52 selected for testing. Of the 45 tested, there were 8 inaccuracies. (See Finding and Agency Response on page 13.)

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Performance measures reported are for FY 1994.

All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

Key to Certification Results	
C	Certified
CQ	Certified with qualifications
FPC	Factors Prevented Certification
I	Inaccurate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
340 Department on Aging									
A.1.7	Cost per Congregate Meal	Efficiency	\$3.4495				*		Due to the inaccuracies found in the number of people receiving congregate meals, this measure was also inaccurate. (See Finding and Agency Response on page 13.)

Sources:

- ¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
- ² Performance measures reported are for FY 1994.
All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Inaccurate
N/A	Not Applicable

Finding

Department on Aging

There Is Not a Process in Place to Ensure Accurate Information From Service Providers

Key Performance Measures:

- Number of Hours of Homemaker Services Provided
- Cost per Homemaker Hour
- Number of One Way Trips (Demand Response Transportation Services)
- Cost per One Way Trip (Demand Response Transportation Services)
- Number of People Receiving Congregate Meals
- Cost per Congregate Meal
- Number of People Receiving Home Delivered Meals

There were numerous inaccuracies found in the information reported by the providers. On several instances, providers were unable to provide the necessary information to test. The Department does not have a process in place to ensure the accuracy of the data. Even though the Health and Human Services Administration on Aging policy does not "require nor endorse a sign-in system for participant utilization of any services supported with Federal funding under the Older Americans Act programs," it does recommend that "other

alternative methods of verification of services be employed which provide adequate programmatic documentation and also protect the privacy of participants."

Recommendation:

The Department should develop, in conjunction with the providers, a system for reporting the units served, which can be used by the providers that satisfy generally accepted auditing standards.

Agency Response:

The Texas Department on Aging has begun a collaborative effort with the Texas Association of Regional Councils (TARC) and representatives of area agencies on aging that are not members of TARC to establish a uniform system to improve the area agencies' monitoring for accuracy of their subcontractors' reporting. The Department will design a uniform technique, using the State Auditor's Office model, for area agencies to use to ensure consistency across the state. This will assure that support documentation at the subcontractor level is reconcilable to the figures reported to area agencies and the Department. Training will be conducted during regular quarterly training scheduled for March 1-2, 1995 for all area agencies.

After the training, area agencies will be required to conduct samples/tests during the next three months and provide the results to the Department. This would include a plan for

corrective action if the data is found inaccurate.

The Department will conduct a follow-up sample test after allowing adequate time for corrective actions. Area Agencies on Aging found to be in noncompliance shall then be subject to sanctions in accordance with 40 TAC 254.13.

The Department's Information System Does Not Collect Performance Data in Conformance With the Measure's Definition

Key Performance Measure: Cost Per RSVP Volunteer

The Department does not have the process in place to capture "the total unduplicated number of senior volunteers in the program" on a cumulative basis for the entire fiscal year. At present, it appears that the agency can accurately capture this information on a quarterly basis only.

Recommendation:

The Department should seek to change the definition of this measure to comply with what they are currently capable of providing, or it should develop and implement a process to capture the necessary information to accurately report this measure's performance according to the current definition.

Agency Response:

The Department on Aging had anticipated this concern and addressed it in securing a Legislative Budget Board approved definition change for FY 1995 reporting.

Results of Performance Measures Review

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
458 Alcoholic Beverage Commission									
A.1	Percent of Complaints Investigated Resulting in Criminal Charges or Administrative Sanctions	Outcome	13.8%				*		Actual performance was 18.9 percent. An error was made in drawing the performance information from the Commission's data base. The Commission is developing an automated report that will eliminate the potential for human error.
A.1.1	Number of Investigations of Complaints Made	Output	4,688		*				The test of a sample of complaint records showed them to be accurate. However, a qualification was added due to a Commission internal audit report which found that all field offices were not consistent in what they classify as a complaint.
A.1.1	Number of Enforcement Actions Taken/Criminal Citations	Output	25,515	*					

Sources:

- ¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
- ² Outcomes are reported for FY 1993. Outputs and Efficiency results are reported for Quarters One, Two, and Three of FY 1994. All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Inadequate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
458 Alcoholic Beverage Commission									
A.1.2	Number of Non-Licensed Inspections Conducted	Output	12,424	*					
A.1.3	Number of Minors Instructed by Agency	Output	118,003		*				Source documentation supported the number reported. However, a qualification was added because estimates of the numbers of minors as opposed to actual counts appeared to be used in some cases, and the controls over the data collection and compilation are weak. The Commission has plans to automate the collection and compilation of data for this measure.
B.2.1	Dollar Amount of Delinquencies Identified	Output	\$965,033	*					
B.3	Revenue as Percent of Expense	Outcome	97.9%	*					
B.3.1	Number of Containers Stamped	Output	1,672,091	*					

Sources:

- ¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
² Outcomes are reported for FY 1993. Outputs and Efficiency results are reported for Quarters One, Two, and Three of FY 1994. All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Inadequate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CG	FPC	I	N/A	
458 Alcoholic Beverage Commission									
C.1	Average License/Permit Processing Time (Days)	Outcome	14.7 (Days)				*		The number was entered in error by Commission Financial Services (ABEST entry person). The actual number is 12.58 Days.
C.1.1	Number of Non-Compliance Actions Taken	Output	12,884	*					

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Outcomes are reported for FY 1993. Outputs and Efficiency results are reported for Quarters One, Two, and Three of FY 1994.

All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	- Certified
CG	- Certified with Qualifications
FPC	- Factors Prevented Certification
I	- Inaccurate
N/A	- Not Applicable

Results of Performance Measures Review

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
459 Board of Architectural Examiners									
A.1.1	Total Number of Individuals Licensed	Output	17,986	*					
A.1.1	Average Cost of Examination Administration	Efficiency	\$33.14	*					
B.2.1	Number of Investigations Conducted	Output	24				*		Four of the investigations initiated in the first quarter were counted in the second quarter as well. Also, several cases counted in the third quarter did not appear to have sufficient investigative work performed on them to count as "investigations."

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Outcomes are reported for FY 1993. Outputs and Efficiency results are reported for Quarters One, Two, and Three of FY 1994. All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Inadequate
N/A	Not Applicable

Results of Performance Measures Review

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
508 Board of Chiropractic Examiners									
A.1.1	Total Number of Individuals Licensed	Output	3,295	*					
A.2	Percent of Complaints Resolved Resulting in Disciplinary Action	Outcome	31.0				*		The agency is not following their measure definition. This measure was reported as a "whole number" rather than a percentage to ABEST. Additionally, the number of complaints resulting in disciplinary action (the number that was reported to ABEST as well as the numerator used in the calculation of this measure) was determined to be inaccurate.

Sources:

- ¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
- ² Performance measures reported are for FY 1994. All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factor Preferred Certification
I	Inaccurate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CG	FPC	I	N/A	
508 Board of Chiropractic Examiners									
A.2	Recidivism Rate for Those Receiving Disciplinary Action	Outcome	6.0				*		The agency is not following their measure definition. This measure was reported as a "whole number" rather than a percentage to ABEST. Additionally, "Enforcement Logs" kept by the agency (for tracking the number of chiropractors receiving disciplinary action) were determined to be unreliable by the agency for FY 92. The agency has improved the reliability of these "Enforcement Logs" for FY 93 and FY 94.
A.2.1	Investigations Conducted	Output	392				*		The agency is not following their measure definition. Some investigations were "double-counted" because the agency determined the number of "investigations conducted" as those which had been "completed" as well as those "currently in progress."
A.2.1	Average Cost per Investigation	Efficiency	257.86				*		The agency is not following their measure definition. The costs of an investigation are not being applied to the appropriate quarter.

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Performance measures reported are for FY 1994.

All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

Key for Certification Results	
C	Certified
CG	Certified with Qualifications
FPC	Factors Prevented Certification
I	Inadequate
N/A	Not Applicable

Results of Performance Measures Review

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
335 Deaf and Hearing Impaired, Commission for the									
A.1.1	Number of Hours of Interpreter Services Provided	Output	6,352.3	*					The part of the measure definition that specifies that hours of interpreter services provided through interagency contracts be included in the measure calculation was incorrect. The agency did not include these services in the calculation. The number reported was an accurate count of the hours of interpreter services that were provided through General Revenue funds. The agency has taken steps to correct the measure definition to exclude interagency contract hours from the measure calculation.

Sources:

- ¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
- ² Outcomes are reported for FY 1993. Outputs and Efficiency results are reported for Quarters One, Two, and Three of FY 1994. All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Fiction Preserved Certification
I	Exclude
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
335 Deaf and Hearing Impaired, Commission for the									
A.1.2	Number of Consumers Involved in Planning, Monitoring, or Other Agency Activities	Output	346				*		The agency had good documentation on file for 281 consumers involved and documentation of lesser quality for 52, for a total of 333. This total was only 3.9 percent lower than the number reported. However, the agency provided estimates which indicate that the measure results could have been as high as 672. In that case, the results would be underreported by 48.5 percent. The agency's controls over gathering the data for the measure were poor. The measure definition should be clarified to prevent confusion over what should be included in the amount reported.
A.2	Percent Increase in Number of Interpreters Certified at Level III, IV, and V	Outcome	10.5%				*		The percent increase was actually 9.4 percent, therefore, this measure was over-reported by 11.7 percent. This error was caused by the number of interpreters certified at levels III, IV, and V being overstated by two. Also, the measure calculation was poorly documented.

Sources:

- ¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
² Outcomes are reported for FY 1993. Outputs and Efficiency results are reported for Quarters One, Two, and Three of FY 1994. All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Inadequate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
335 Deaf and Hearing Impaired, Commission for the									
A.2.1	Number of Licensed Interpreters	Output	1,056				*		The measure was not calculated in accordance with the measure definition. Seventeen interpreters who held two types of interpreter licenses were counted twice in the agency's calculations. Therefore, the number reported was the number of licenses, rather than the number of interpreters. Also, the measure calculation was poorly documented.

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Outcomes are reported for FY 1993. Outputs and Efficiency results are reported for Quarters One, Two, and Three of FY 1994. All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factor-Prevented Certification
I	Inaccurate
N/A	Not Applicable

Results of Performance Measures Review

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
701 Texas Education Agency									
A.1	Percent of Students Who Drop Out of School Annually	Outcome	2.6%				*		<p>The performance data originally reported to ABEST by the Agency for this measure, 2.6%, was based on the new accountability system. The Agency, upon determining that this did not conform to the existing definition agreed upon with the Legislative Budget Board, requested, with the concurrence of the Board, that ABEST be updated to report the actual measure performance of 3.3%. The ABEST system was not updated prior to the audit. Because the audit must be based on the data in ABEST, this measure is reported as inaccurate.</p> <p>We were unable to audit the updated performance.</p>

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
² Performance measures reported are for FY 1994.
 All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

Key for Certification Results

- C - Certified
- CQ - Certified with Qualifications
- FPC - Factors Prevented Certification
- I - Inaccurate
- N/A - Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
701 Texas Education Agency									
A.1	Percent of Students Passing All Tests Taken	Outcome	54.6%		*				Student test data is reported by an independent third-party contractor, and controls appear to be adequate to ensure accuracy of the number reported. Source documents are kept by the test contractors in warehouses in Iowa City, Iowa and were unavailable for testing.

Sources:

- ¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
² Performance measures reported are for FY 1994.
All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Inadequate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
701 Texas Education Agency									
A.1	Annual Statewide Dropout Rate for the Subgroup with the Highest Rate	Outcome	3.8%				*		The performance data originally reported to ABEST by the Agency for this measure, 3.8%, was based on the new accountability system. The Agency, upon determining that this did not conform to the existing definition agreed upon with the Legislative Budget Board, requested, with the concurrence of the Board, that ABEST be updated to report the actual measure performance of 4.9%. The ABEST system was not updated prior to the audit. Because the audit must be based on the data in ABEST, this measure is reported as inaccurate. We were unable to audit the updated performance.
A.1.1	Students Served by Compensatory Education Programs and Services	Output	1,666,981				*		The method of calculation does not conform to the definition agreed upon with the Legislative Budget Board. The agency reported the <u>average</u> number of students served rather than the total number of students served. (See Finding and Agency Response on pages 30-32.)

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Performance measures reported are for FY 1994.

All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Inaccurate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
701 Texas Education Agency									
A.1.1	Total Average Daily Attendance	Output	3,303,633		*				There appeared to be adequate controls over the accuracy of data reported. The agency conducts annual attendance audits for this measure. Adjustments in attendance made as a result of these audits in the prior years have always been less than one percent. We add a qualification because we were unable to test attendance records at school districts.
A.1.1	Students Served by Vocational Education Programs	Output	510,656				*		Source documents obtained from the school districts did not support the number reported. The agency's controls over the accuracy of the data reported appeared to be inadequate.
A.1.1	State Aid Per Pupil	Efficiency	\$2,221.0		*				Controls over the accuracy of the calculations appeared to be adequate. We add a qualification because we were unable to test attendance records at school districts, and attendance is a component used in the calculation of this measure.

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Performance measures reported are for FY 1994.

All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	- Certified
CQ	- Certified with Qualifications
FPC	- Factors Prevented Certification
I	- Inadequate
N/A	- Not Applicable

27

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
701 Texas Education Agency									
A.1.1	Percent of Operating Funds Spent on Instruction	Efficiency	68%				*		Source documents obtained from the school districts did not support the number reported. Controls over the accuracy of data reported appeared to be insufficient.
A.1.3	Students Served in Summer School Program for LEP	Output	26,797				*		Source documents obtained from the school districts did not support the number reported. The agency's control over the accuracy of data reported appeared to be inadequate. The Agency will begin to implement a monitoring system in FY 1995 to improve the accuracy of data reported.
A.2	Percent of Teachers on Permit	Outcome	4.1%				*		Source documents obtained from the school districts did not support the number reported. The Agency's control over the accuracy of data reported appeared to be inadequate.

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Performance measures reported are for FY 1994.

All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Fraction Reversed Certification
I	Inaccurate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
701 Texas Education Agency									
A.2.2	Number of Teachers and Administrators Trained	Output	13,082			*			Source documentation was not available for examination. The Agency did not require training centers to consistently maintain rosters of participants. In some instances, the number of participants were estimated based on headcount. (See Finding and Agency Response on pages 30-32.)
A.2.2	Average Cost Per Teacher or Administrator Trained	Efficiency	\$106.37			*			The output measure, number of teachers and administrators trained (A.2.2), is a component of the average cost. Since there are factors preventing certification of the component output measure, there are factors preventing of this average cost efficiency measure. (See Finding and Agency Response on pages 30-32.)

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Performance measures reported are for FY 1994.

All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Incomplete
N/A	Not Applicable

24

Finding

Texas Education Agency

The Agency is Not Reporting According to the Measure Definition, Using an Unreasonable Estimation Methodology, and Possibly Double-Counting Some Students

Key Performance Measure: Students Served by Compensatory Education Programs and Services

This measure is inaccurate because the data is not being reported according to the measure definition. The estimation methods used were not reasonable causing the number of students to be overreported. Additionally, the data collected for the measure can allow for double-counting of some students.

- The measure definition states that this measure should report the number of students on free and reduced lunch (breakfast) reported through the school lunch program. Actually the number reported is the average number of students eligible for free and reduced lunches (breakfast) and not the number of students served.
- Estimation methods used were not reasonable. The fourth quarter number reported to ABEST is estimated at a value comparable with the other three quarters. Since there is no school during most of the fourth quarter, the estimate does not accurately reflect the number of students served during the summer months. Additionally, estimates made for reporting to ABEST are not updated when actual performance is known.

- Data collected for the measure is not conducive to calculating the number of students served. This division receives an aggregate number of students served from the school districts each month. Some students are counted more than once because duplicates cannot be eliminated during the count.

The following is an additional reporting problem noted concerning the division data base.

- The mainframe used by the division updates records by erasing existing data and replacing it with the new data. This makes it difficult to recreate the original data set used to report the performance.

Recommendation:

The Agency should calculate the measure according to the measure definition. The Agency should also use estimates that more accurately reflect the number of students receiving free and reduced lunches. Estimates should be updated in ABEST as the actual numbers become available. A snapshot of the data should be taken at the end of the quarter so that when the actual information is available for the third month of a quarter, it can be added to the other two months, and the quarter can be updated in ABEST.

This measure should be reported from a data base that has the capacity to provide an unduplicated count of students who participate in this program. If this is not possible, the measure

definition should be changed to better reflect what is being reported.

Agency Response:

The Agency concurs with the auditor's finding that this measure does not accurately reflect the number of students served by Compensatory Education programs and services; however, the problems noted are predominantly related to multifaceted definition issues which would not necessarily be resolved by the auditor's recommendations. It is the intent of the Agency to change both the reporting practice and the definition with the Legislative Budget Board and the Governor's Office of Budget and Planning's approval for the 1995 fiscal year reporting, and to move away from reporting students on the school lunch program.

Documentation Is Not Sufficient to Determine Accuracy

Key Performance Measure: Number of Teachers and Administrators Trained

Factors prevented certification of the above measure. This measure is calculated based upon attendance reported by Centers for Professional Development and Technology. The attendance figures for a significant amount of training are estimates based upon headcounts rather than an attendance record of individuals who actually participated in the training. Without a record of individuals who actually participated in the training, it is not possible to verify the number of teachers and administrators trained.

Recommendation:

The agency should develop an appropriate mechanism to record the attendance of each individual trained.

Agency Response:

The Agency concurs with the auditor's finding that a significant portion of this measure was reported based on headcounts rather than attendance rosters during the 1994 fiscal year. At the beginning of fiscal year 1995, the Agency reexamined the definition and methodology of reporting this measure and a mechanism was put into place to assure that the performance measure is reported based on rosters signed by trainees.

Documentation Is Not Sufficient to Determine Accuracy

Key Performance Measure: Average Cost Per Teacher or Administrator Trained

Factors prevented certification of the above measure. This measure is calculated by dividing the total funds expended by Centers for Professional Development and Technology for staff development training by the total number of teachers and administrators trained. Since it is not possible to verify the number of teachers and administrators trained, which is the denominator of the equation used to calculate the average cost, the accuracy of the reported performance cannot be verified.

Recommendation:

The Agency should develop an appropriate mechanism to record the attendance of each individual trained.

Agency Response:

The Agency concurs with the auditor's finding that a significant portion of this measure was reported based on headcounts rather than attendance rosters during the 1994 fiscal year. At the beginning of fiscal year 1995, the Agency reexamined the definition and methodology of reporting this measure and a mechanism was put into place to assure that the performance measure is reported based on rosters signed by trainees.

Results of Performance Measures Review

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
322 Texas Employment Commission									
A.1	Number of Applicants Securing Employment	Outcome	346,269		*				We added a qualification because source documents were not kept past 30 days. The agency's control system over the computer applications used to maintain and process the data appeared to be adequate to ensure the reliability of the data.
A.1	Percent of Job Openings Filled	Outcome	62.0		*				We added a qualification because source documents were not kept past 30 days. The agency's control system over the computer applications used to maintain and process the data appeared to be adequate to ensure the reliability of the data.
A.1.1	Number of Applicants Receiving Service	Output	1,069,627		*				We added a qualification because source documents were not kept past 30 days. The agency's control system over the computer applications used to maintain and process the data appeared to be adequate to ensure the reliability of the data.

Sources:

- ¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
 - ² Performance measures reported are for FY 1994.
- All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key to Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Faction Prevented Certification Inadequate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
322 Texas Employment Commission									
A.1.1	Individuals Entered Employment per Staff Position	Efficiency	437.0		*				We added a qualification because source documents were not kept past 30 days. The agency's control system over the computer applications used to maintain and process the data appeared to be adequate to ensure the reliability of the data.
A.2	Number of Individuals Participating in Workforce Development Programs	Outcome	109,074				*		Two of the five special populations, Job Training Partnership Act (JTPA) and Food Stamp participants, were inaccurate. For the JTPA program, the Commission was not reporting according to the definition. Additionally, source documents were not organized in a manner that allowed for testing. The Food Stamp program did not include fourth quarter participants in the total count. (See Finding and Agency Response on pages 38-39.)
A.2.1	Number in RIO Program Securing Employment	Output	10,907	*					

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Performance measures reported are for FY 1994.

All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Inaccurate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
322 Texas Employment Commission									
A.2.1	Number of Individuals in JOBS Program Entering Employment	Output	6,313				*		The correct number is 7,717. This measure is inaccurate because two months of data in the fourth quarter were not reported.
A.2.1	Number of Food Stamp Clients Entering Employment	Output	29,750				*		This measure is inaccurate based on our sample of client files. The sample showed a nine percent error rate. Additionally, although not material for FY 94, there was some duplicate counting in this measure.
A.2.1	Number of JOBS Clients Entering Employment per Staff Position	Efficiency	50.54				*		The correct number is 60.17. The number of individuals in the JOBS program was under-reported. (See A.2.1, Number of Individuals in JOBS Program Entering Employment.)

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Performance measures reported are for FY 1994.

All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	- Certified
CQ	- Certified with Qualifications
FPC	- Factors Prevented Certification
I	- Incomplete
N/A	- Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
322 Texas Employment Commission									
B.1	Percent of Federal Standards Met	Outcome	90.91	*					While the agency is in compliance with the current definition for Federal Standard 16 of this measure, the agency should update that definition since there is no longer a "desired level of accomplishment" for Trust Fund Withdrawal. For the Benefit Payment Account, the states must now adhere to the funding mechanism stipulated in the Treasury-State agreement executed under the Cash Management Improvement Act (CMIA) which went into effect September 1, 1993, and requires a zero balance in the fund. The Statewide Financial Audit contains a finding on this component.
B.1.1	Percent of Claimants Paid Timely	Efficiency	97.02	*					
B.2	Percent of Federal and Agency Standards Met	Outcome	100.0				*		Actual performance was 83 percent. This measure is inaccurate because only 5 of the 6 federal and agency standards were met.

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Performance measures reported are for FY 1994.

All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	- Certified
CQ	- Certified with Qualifications
FPC	- Factors Prevented Certification
I	- Inadequate
N/A	- Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
322 Texas Employment Commission									
B.2.1	Number of Employer Accounts Established	Output	63,214	*					

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Performance measures reported are for FY 1994.

All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key to Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Incomplete
N/A	Not Applicable

Finding

Texas Employment Commission

Incomplete Reporting Caused Underreporting of Performance; Additionally, Source Documentation Was Not Always Available for Verification

Key Performance Measure: Number of Individuals Participating in Workforce Development Programs

The number of individuals reported to ABEST was inaccurate because totals for two of the five special populations participating in workforce development programs, Job Training Partnership Act (JTPA) and Food Stamp participants, were inaccurate.

The number of JTPA participants was inaccurate because local Commission offices have not been reporting the number of JTPA participants as defined by the performance measure definition. According to the measure definition, anyone who participates in a reportable service under JTPA contracts should be reported, which includes those participants who receive intake services. However, some local offices reported only those individuals that met the JTPA definition of "participants," which does not include those who receive intake services. As a result, the Commission under-reported the number of JTPA participants in special workforce development programs and is unable to determine the correct number for fiscal year 94.

The number of Food Stamp participants is inaccurate because the Commission did not include participant numbers for the fourth

quarter, and 25 of the 77 local Food Stamp offices did not submit a monthly report for all 12 months.

Additionally, even if the Commission had correctly counted the number for these two special populations in workforce development programs, we would not have been able to verify the number of individuals due to lack of documentation. Local JTPA offices did not have source documents organized in a manner that would allow testing, and some local Food Stamp offices did not have source documents.

Recommendation:

It is recommended that the Commission clearly define what constitutes a reportable service for all JTPA contracts and communicate that definition to the local offices. We also recommend that the Commission take steps to ensure that Food Stamp numbers are complete for the entire fiscal year and that all local Food Stamp offices report each month. In addition, we recommend that local Food Stamp and JTPA offices maintain documentation on each JTPA and Food Stamp participant by name and social security number to support their manual system of counting participants.

Agency Response:

Food Stamps - In response to the State Auditor's findings, the following steps have been taken to ensure that reported numbers

are complete and accurate and the resource documents on every client are maintained and accessible at the local level:

A. A manual report of the count of all clients attending orientation is currently submitted by every program site with follow-up by the state office to ensure receipt of the report.

B. An automated reporting system for this count goes into effect in January 1995. The count will be taken from the data entered for Item D below.

C. The source document for the count, September through December 1994, was initiated and is currently a manual roster of those attending orientation by name and social security number. It is maintained at the local level.

D. Beginning in January 1995 the source document will be a printout of the orientation mass transaction panel from the automated system. The panel allows entry of the date of orientation as well as the entry of 45 social security numbers of those clients attending on that date. Additional panels are available if the number exceeds 45.

E. Data entry of the September through December manual rosters (Item C) is to be completed by February 28, 1995. This results in the complete automation of the report of clients attending orientation and the source documents.

F. Therefore, the March 1995 Food Stamp Monthly Report will reflect for the contract year at the state, region and local levels, the cumulative to date and monthly for March:

1. number of clients attending orientation, name and social security number available (resource documents maintained at the local level) and retrievable through the automated system,

2. number of clients entering employment following orientation (individuals reported as placed, obtained, full time, part time),

3. average starting wages, full time and part time employment,

4. number of new clients,

5. number of clients in the program, month by month (not cumulative)

Job Training Partnership Act (JTPA) - In response to the State Auditor's findings, the following steps have been taken to ensure that reported numbers are complete and accurate and the resource documents are maintained and accessible:

A. Development of definition of reportable services has been undertaken. This will insure that services are more accurately reported.

B. Better controls on the monthly reports have been established to insure that reports are received from the field timely and accurately.

C. Effective December 1, 1994, local offices providing JTPA services are required to provide lists of individuals served under a JTPA contract (name and social security number) in addition to the monthly JTPA activity report. This information will be maintained in the Development and Budgeting Unit in Job Service Operations.

D. Efforts are currently under way to develop an automated procedure for securing the information necessary to address this finding. The target date for this is to implement this in Program Year 1995.

Results of Performance Measures Review

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
303 General Services Commission									
A.1	Percent of Open Market Requisitions Completed Within 35 Days	Outcome	67.29%	*					
A.1.1	Number of Open Market Requisitions Processed	Output	4,716	*					
A.2	Percent Attained of the Applicable Performance Standards for Preventive Maintenance, Asbestos Management, Grounds Maintenance, Custodial Services, and Energy Consumption	Outcome	72%				*		The Commission attempted to establish industry standards for all applicable components of this measure, but were unable to do so for two of the five standards. Staff anticipates requesting a change in the measure definition to coincide with the applicable measurement.
A.2.1	Area ACM Abated and Area Reconstructed	Output	110.9 sq.ft.	*					Square footage is in thousands.

Sources:

- ¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
 - ² Performance measures reported are for FY 1994.
- All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	Certified
CQ	Certified with qualifications
FPC	Factors Prevented Certification
I	Incomplete
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
303 General Services Commission									
A.2.1	Utility Costs per Square Foot	Efficiency	\$1.87				*		Outdated square footage totals were used. The Commission does not have all of the current square footage in a data base.
A.4	CCTS Cost as Percent of Private Industry	Outcome	35.2%				*		The Commission used the wrong private industry cost figure. They have obtained a detailed list of charges for Centrex services and will match those charges with the features used by CCTS called for in the measure definition.
A.4	CCTS Cost per Work Order	Outcome	\$157				*		CCTS Cost in this measure is defined differently than in the preceding measure. However, the Commission used the same CCTS Cost figure to calculate both measures. The CCTS Cost per Work Order should be less than half of the reported figure.

Sources:

- ¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
- ² Performance measures reported are for FY 1994.
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C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Inaccurate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
303 General Services Commission									
A.4.1	Average Time to Process Work Orders (Days)	Efficiency	3.5	*					
B.1	Ratio of Owned to Leased Space in Travis County	Outcome	1.52				*		The actual ratio was 1.07. The Commission did not compute the measure in accordance with the definition. The definition called for the ratio of owned to leased space in Travis County. The agency measured the owned space as a percentage of total space occupied.
B.1.1	Number of Construction Projects Managed	Output	112	*					
B.1.1	Change Orders and Add-ons as a Percent of Budgeted Project Construction Costs	Efficiency	4.75%	*					

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Performance measures reported are for FY 1994.

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*Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Inadequate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
303 General Services Commission									
B.1.2	Square Footage of Building Space Leased from TPFA	Output	2,646,000				*		The actual square footage was 2,383,241. The overstatement in square footage resulted from a project which was reported at the original number, then subsequently scaled down, but the reported figure was not revised.

Sources:

- ¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
 - ² Performance measures reported are for FY 1994.
- All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Inaccurate
N/A	Not Applicable

Results of Performance Measures Review

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
501 Department of Health									
B.2.1	Number of EPSDT Medical Screens Performed	Output	614,262			*			The performance reported was based on estimates for which there was insufficient documentation to evaluate the reasonableness of the reported performance. (See Finding and Agency Response on page 50.)
B.2.1	Number of Persons Receiving Medical Screens	Output	528,963			*			The performance reported was based on estimates for which there was insufficient documentation to evaluate the reasonableness of the reported performance. (See Finding and Agency Response on page 50.)

Sources:

- ¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
- ² Outcomes are reported for FY 1993. Outputs and Efficiency results are reported for Quarters One, Two, and Three of FY 1994. All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Inadequate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
501 Department of Health									
B.2.2	Number of EPSDT Dental Treatments Performed	Output	2,066,297			*			The performance reported was based on estimates for which there was insufficient documentation to evaluate the reasonableness of the reported performance. (See Finding and Agency Response on page 50.)
B.2.2	Cost Per Treatment	Efficiency	\$31.3			*			The performance reported was based on estimates for which there was insufficient documentation to evaluate the reasonableness of the reported performance. (See Finding and Agency Response on page 50.)

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Outcomes are reported for FY 1993. Outputs and Efficiency results are reported for Quarters One, Two, and Three of FY 1994. All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factor Prevented Certification
I	Inadequate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
501 Department of Health									
B.2.3	Number of Females Receiving Family Planning Services	Output	375,097				*		Populations other than those specified in the definition were being included to calculate performance for this measure. Additionally, the performance reported was based on estimates for which there was insufficient documentation to evaluate the reasonableness of the reported performance.
F.2.2	Number of Inpatient Days: San Antonio State Chest Hospital	Output	21,090				*		The method used to calculate performance was not based on the definition. In addition to inpatient days, the definition requires outpatient services to be converted to the equivalent inpatient days. The Department was only reporting inpatient days and not an estimate of the volume of outpatient services as the definition specifies. The Department believes that what they are reporting is a more accurate measure than what is called for in the definition and is seeking to change the definition.

Sources:

- ¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
- ² Outcomes are reported for FY 1993. Outputs and Efficiency results are reported for Quarters One, Two, and Three of FY 1994. All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Inaccurate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
501 Department of Health									
F.2.2	Number of Outpatient Visits: South Texas Hospital	Output	21,115				*		The method used to calculate performance was not based on the definition. Each visit by an outpatient to one or more units of the hospital was counted as one visit whereas the definition requires each one to be counted separately. The Department believes that what they are reporting is a more accurate measure than what is called for in the definition and is seeking to change the definition.

Sources:

- ¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
- ² Outcomes are reported for FY 1993. Outputs and Efficiency results are reported for Quarters One, Two, and Three of FY 1994. All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Inaccurate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
501 Department of Health									
F.2.2	Average Cost Per Patient Day: San Antonio State Chest Hospital	Efficiency	\$371.52	*					
The following measures were transferred from the Department of Human Services to the Department of Health on September 1, 1993. The activity reported occurred when the Department of Human Services was over the program.									
B.2	Percent of Eligible Population Screened	Outcome	36.0%				*		The method used to calculate the performance was not based on the definition. In addition, the number reported was based on estimates for which there was insufficient documentation to evaluate the reasonableness of the reported performance.
B.2	Average Time Between EPSDT Dental Services	Outcome	6.0				*		Targeted performance recommended for this measure was being reported rather than the actual results. The Department does not have a process in place to gather data to measure actual performance. In addition, the measure description does not match the definition.

Sources:

- ¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
- ² Outcomes are reported for FY 1993. Outputs and Efficiency results are reported for Quarters One, Two, and Three of FY 1994. All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	- Certified
CQ	- Certified with Qualifications
FPC	- Factors Prevented Certification
I	- Inadequate
N/A	- Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
501 Department of Health									
B.2	Percent of Population Receiving Family Planning Services	Outcome	25.76%				*		Populations other than those specified in the definition were being included to calculate the performance for this measure. In addition, the number reported was based on estimates for which there was insufficient documentation to evaluate the reasonableness of the reported performance.

Sources:

- ¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
² Outcomes are reported for FY 1993. Outputs and Efficiency results are reported for Quarters One, Two, and Three of FY 1994. All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factor Prevented Certification Incurrence
N/A	Not Applicable

Finding

Department of Health

Documentation Is Not Sufficient to Evaluate Performance Estimates

Key Performance Measures:

- Number of EPSDT Medical Screens Performed
- Number of Persons Receiving Medical Screens
- Number of EPSDT Dental Treatments Performed
- Cost Per Treatment (EPSDT Dental)

Factors prevented the certification of the above listed performance measures. These measures are based on estimates because there is a time lag between when the data has to be reported and when it is received. The reasonableness of the results reported cannot be evaluated because there is insufficient documentation of the methodologies used to estimate performance.

Recommendation:

We recommend that the Department document the methodology used to estimate the performance for these measures. This documentation should include both the process used and the calculation of the results.

Agency Response:

We will document the estimation methodologies and calculations used to determine the performance for our measures that must be estimated.

Results of Performance Measures Review

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
344 Commission on Human Rights									
A.1	Percent of Investigations Complying With the Commission's Quality Control Standards and the U.S. EEOC's Substantial Weight Review Standards	Outcome	94%	*					
A.1	Percent of Investigations Complying With the Commission's Quality Control Standards and HUD's Substantial Weight Review Standards	Outcome	100%	*					
A.1.1	Number of Complaints Resolved	Output	1,632	*					

Sources:

- ¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
 - ² Performance measures reported are for FY 1994.
- All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	- Certified
CQ	- Certified with Qualifications
FPC	- Factor Prevented Certification
I	- Inadequate
N/A	- Not Applicable

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Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
344 Commission on Human Rights									
A.1.1	Average Number of Days to Resolve Employment Complaints	Efficiency	180.6		*				Our test of Commission records supported the performance reported. However, the controls over the data entry of this portion of the complaint information were not adequate to ensure the continued reliability of performance reported.

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Performance measures reported are for FY 1994.

All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key to Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factor Prevented Certification
I	Inadequate
N/A	Not Applicable

Results of Performance Measures Review

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
324 Department of Human Services									
A.1	Percent of Clients in the Continuum of Care Served in Community Settings	Outcome	53.87%	*					
A.1	Percent Change in Medicaid Bed Utilization - ICF - MR/RC Facilities	Outcome	5.82%	*					This measure will be tracked by the Texas Department of Mental Health and Mental Retardation (TXDMHMR) beginning in FY 95. In calculating this measure, an estimation of the percent of the population who are mentally retarded is used. The methodology used for estimating this number should be reviewed to determine if three percent of the State's total population is a valid estimate.
A.1	Percent Change in Medicaid Bed Utilization - Nursing Facilities	Outcome	-0.74%	*					

Sources:

- ¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
 - ² Performance measures reported are for FY 1994.
- All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Inadequate
N/A	Not Applicable

SM

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
324 Department of Human Services									
A.1.1	Number of People Served per Month - TOTAL	Output	79,096	*					
A.1.1	Average Monthly Cost per Client Served - Non-Waiver Community Care	Efficiency	\$371.21	*					
A.1.4	Average Number of Persons Receiving Medicaid-Funded Nursing Facility Services per Month	Output	65,417	*					
A.1.5	Average Number of Persons in Medicaid Beds per Month - TOTAL	Output	7,002	*					
B.1	Percent of Poverty Met by AFDC-Basic, Food Stamps, and Medicaid Benefits/Family of Three	Outcome	74.29%	*					

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Performance measures reported are for FY 1994.

All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	- Certified
CQ	- Certified with Qualifications
FPC	- Factors Prevented Certification
I	- Inadequate
N/A	- Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
324 Department of Human Services									
B.1.1	Number of Persons Participating in Health Education Sessions per Month	Output	3,510			*			The performance reported could not be verified because all of the regions do not keep documentation on persons participating in health care consultations. (See Finding and Agency Response on pages 57-58.)
B.1.1	Number of Individual and Group Health Education Sessions Held	Output	353			*			The performance reported could not be verified because all of the regions do not keep documentation on persons participating in health care consultations. (See Finding and Agency Response on pages 57-58.)
B.1.1	Cost per Determination - Food Stamps	Efficiency	\$38.55				*		Eight percent of the sample selected could not be verified because source documents could not be located at field offices.

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Performance measures reported are for FY 1994.

All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Inadequate
N/A	Not Applicable

55

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
324 Department of Human Services									
B.1.2	Number of AFDC-UP Recipients per Month	Output	35,458		*				Our testing supported the performance reported. However, we add a qualification because controls over the calculation of the performance are weak.
B.1.2	Percent of Federal Poverty Income Guidelines Met by Maximum AFDC Grant for Family of Three	Efficiency	18.14%	*					

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
² Performance measures reported are for FY 1994.
 All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factor Prevented Certification
I	Inaccurate
N/A	Not Applicable

Finding

Department of Human Services

Documentation is Not Sufficient to Evaluate the Accuracy of Some Measures

Key Performance Measures:

- Number of Persons Participating in Health Education Sessions per Month
- Number of Individual and Group Health Education Sessions Held

Factors prevented certification of the two measures above. The reported performance for these measures cannot be verified because the Department does not maintain sufficient documentation to support the number of persons participating in the program.

Recommendation:

We recommend that the Department maintain documentation to support the number of persons participating in the program.

Agency Response:

We agree with the State Auditor's Office findings that a lack of documentation exists to support the number of persons participating in health education sessions per month in three of the four regions tested.

Client Self-Support Services (CSS) is preparing a memorandum to formally notify CSS Regional Directors and Family Health Services Program (FHSP) nurses of the necessity of maintaining all consultation documentation for use in completing monthly activity reports, and also on an on-going basis for use as historical reference per agency policy. The memorandum to CSS Regional Directors and FHSP nurses will be sent prior to 1 March 1995.

Recognizing a potential problem with documentation at the regional level, a draft form (un-numbered), "List of Case Activity During the Month" was implemented in October 1994 for the nurses to document the nurse actions on individual cases counseled during the month.

A form (un-numbered), "Documentation of Face-to-Face/Telephone Consultations During the Month," is being developed for the nurses to document individuals counseled during the month. The form begins an evaluation phase in January with implementation expected by 1 March 1995.

The form 3819, Group Education Record, is being revised to better identify the population of clients/persons participating in group education sessions. The revision is expected to be approved for release by 1 March 1995.

Monitoring procedures were revised and implemented in November 1994 to provide a 100% review of all nurse completed forms. A copy of each of the completed forms is to be retained by the regional nurse and the original forwarded to state office as a part of the Family Health Services Program (FHSP) End of

Month (EOM) Packet. The completed forms are to be compared with the Form 3827, "Family Health Services Monthly Caseload and Staff Activity Report," to ensure reporting accuracy. Discrepancies are to be resolved with regional nurses. The forms are to be retained by State Office to serve as the back up documentation for the case activity reported on the Form 3827 per agency policy.

Results of Performance Measures Review

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
306 Library and Archives Commission									
A.1	Percent of Population Living within the Service Areas of Public Libraries Whose Services (Circulation Per Capita) Meet or Exceed the Average of the Ten Largest States	Outcome	1.53%	*					
A.1	Statewide Average of the Number of Library Circulations per Capita	Outcome	0.284	*					
A.1	Percent of Population Living Outside of Public Library Service Areas	Outcome	0.48%	*					
A.1.1	Number of Persons Provided Project-Sponsored Services	Output	4,417,566.0	*					

Sources:

- ¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
- ² Performance measures reported are for FY 1994.
- All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Inaccurate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
306 Library and Archives Commission									
A.1.2	Cost Per Person Served by System Member Libraries	Efficiency	\$0.5	*					
A.1.3	Cost per Librarian Trained or Assisted	Efficiency	\$18.15		*				Controls over source documents used for determining "the number of librarians trained or assisted" part of the measure were weak.
B.1	Percent of Reference Questions Answered	Outcome	84.64%			*			We were unable to test reported results because the Reference Section of the Information Services Division maintained source documentation for only six months. The Reference Section's source data was a significant part of this measure's results. (See Finding and Agency Response on page 62.)

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Performance measures reported are for FY 1994.

All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	- Certified
CQ	- Certified with Qualifications
FPC	- Factors Prevented Certification
I	- Inadequate
N/A	- Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
306 Library and Archives Commission									
B.1.1	Cost to Answer or Refer a Reference Question	Efficiency	\$10.83			*			We were unable to test reported results because the Reference Section of the Information Services Division maintained source documentation for only six months. The Reference Section's source data was a significant part of this measure's results. (See Finding and Agency Response on page 62.)
C.1	Cost-Avoidance Achieved for State Records Storage/ Maintenance	Outcome	33,327,274	*					
C.1.1	Cubic Feet Stored/ Maintained	Output	209,617	*					
C.1.1	Cost per Cubic Feet Stored/ Maintained	Efficiency	\$2.53	*					

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Performance measures reported are for FY 1994.

All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factor Prevented Certification
I	Inappropriate
N/A	Not Applicable

Finding

Library and Archives Commission

Sufficient Source Documentation Was Not Available to Verify Performance

Key Performance Measures:

- Percent of Reference Questions Answered
- Cost to Answer or Refer a Reference Question

Factors prevented the certification of the above measures. We were not able to test data reported by the Reference Section. The Reference Section maintains source documents for these measures for the past six months only. Hence, source documents from the first three quarters of fiscal year 94 were not available for testing. Consequently, our inability to test a significant amount of source data of these measures prevents us from offering an opinion on the accuracy of the results being reported.

Recommendation:

The Reference Section should maintain source documents that are used for calculating measures results for (at least) the prior fiscal year.

Agency Response:

The data used to compute this measure, which is generated by the Reference Services department, was not retained because of staff

mininterpretation of the agency's records retention schedule. The schedule requires Personal Service Transactions raw data to be retained for a period of six (6) months; however the schedule also requires information used to generate the performance reports to be retained for a period of three years after the close of the fiscal year. Staff who complete and oversee the completion of the tally sheets generated when reference staff responds to information requests only considered the retention period for these transactions which is six months. Consequently, they only retained the raw data for six months.

The manager of the Information Services Program, who directs the Reference Services Department, has informed the supervisors that tally sheets are to be retained in accordance with the records series, Performance Report Workpapers, which has a retention period of three years after the fiscal year. Consequently, the data will be available for audit for a four year period beginning with FY 1994.

Results of Performance Measures Review

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
655 Department of Mental Health and Mental Retardation									
A.1	Percent of Admissions to State Facility Campus Programs Stabilized and Returned to the Community Within 15 Days	Outcome	37.05		*				Reported performance appeared to be accurate when tested. However, because of insufficient controls over the Client Assignment and Registration System (CARE) data, we added a qualification. The control weaknesses do not ensure the continued accuracy of reported performance.
A.1	Percent of Admissions to State Facility Campus Programs Stabilized and Returned to the Community in Greater than 15 Days but Less than 30 Days	Outcome	20.7		*				Reported performance appeared to be accurate when tested. However, because of insufficient controls over the CARE system data, we added a qualification. The control weaknesses do not ensure the continued accuracy of reported performance.

Sources:

- ¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
- ² Outcomes are reported for FY 1993. Outputs and Efficiency results are reported for Quarters One, Two, and Three of FY 1994. All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Inaccurate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
655 Department of Mental Health and Mental Retardation									
A.1.1	Number of Crisis Resolution Bed-Days	Output	108,668		*				Reported performance appeared to be accurate when tested. However, because of insufficient controls over the CARE system data, we added a qualification. The control weaknesses do not ensure the continued accuracy of reported performance.
A.1.2	Average Daily Census of Campus-Based Services	Explanatory	3,175		*				Reported performance appeared to be accurate when tested. However, because of insufficient controls over the CARE system data, we added a qualification. The control weaknesses do not ensure the continued accuracy of reported performance.
A.1.2	Average Length of Stay in State Hospitals at Time of Discharge	Explanatory	101		*				Reported performance appeared to be accurate when tested. However, because of insufficient controls over the CARE system data, we added a qualification. The control weaknesses do not ensure the continued accuracy of reported performance.

Sources:

- ¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
² Outcomes are reported for FY 1993. Outputs and Efficiency results are reported for Quarters One, Two, and Three of FY 1994. All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	- Certified
CQ	- Certified with Qualifications
FPC	- Factors Prevented Certification
I	- Inadequate
N/A	- Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
655 Department of Mental Health and Mental Retardation									
B.1	Percent of Persons Who Moved to a Less Restrictive Living Environment	Outcome	3.43				*		The agency was not able to support the number reported to ABEST.
B.1	Percent of Persons Who Moved to a More Restrictive Living Environment	Outcome	1.02				*		The agency was not able to support the number reported to ABEST.
B.1.1	Number of Persons Served in TDMHMR Community Residential Services	Output	2,862		*				Reported performance appeared to be accurate when tested. However, because of insufficient controls over the CARE system data, we added a qualification. The control weaknesses do not ensure the continued accuracy of reported performance.
B.1.2	Number of Persons Receiving In-Home and Family Support	Output	3,031				*		The agency was not able to support the number reported to ABEST.

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Outcomes are reported for FY 1993. Outputs and Efficiency results are reported for Quarters One, Two, and Three of FY 1994. All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Inadequate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
655 Department of Mental Health and Mental Retardation									
B.1.2	Average Grant per Person Receiving In-Home and Family Support	Efficiency	2,341		*				Reported performance appeared to be accurate when tested. However, because of insufficient controls over the CARE system data, we added a qualification. The control weaknesses do not ensure the continued accuracy of reported performance.
B.1.3	Number of Persons Receiving Habilitation, Vocational and Community Integration Services	Output	13,164		*				Reported performance appeared to be accurate when tested. However, because of insufficient controls over the CARE system data, we added a qualification. The control weaknesses do not ensure the continued accuracy of reported performance.
B.2	Percent of Persons Recommended for Continued Placement in State Campus-Based Facilities	Outcome	77		*				Reported performance appeared to be accurate when tested. However, because of insufficient controls over the CARE system data, we added a qualification. The control weaknesses do not ensure the continued accuracy of reported performance.

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Outcomes are reported for FY 1993. Outputs and Efficiency results are reported for Quarters One, Two, and Three of FY 1994. All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Incomplete
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
655 Department of Mental Health and Mental Retardation									
B.2.1	Number of Persons Who Move From Campus Based Residential Setting to a Community Setting	Output	290		*				Reported performance appeared to be accurate when tested. However, because of insufficient controls over the CARE system data, we added a qualification. The control weaknesses do not ensure the continued accuracy of reported performance.
B.3	Percent of Persons with Mental Retardation Recommended to Leave State Hospitals	Outcome	0					*	The agency did not report performance data for this measure.

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Outcomes are reported for FY 1993. Outputs and Efficiency results are reported for Quarters One, Two, and Three of FY 1994. All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	- Certified
CQ	- Certified with Qualifications
FPC	- Factors Prevented Certification
I	- Inadequate
N/A	- Not Applicable

Results of Performance Measures Review

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
582 Texas Natural Resource Conservation Commission									
A.1	Percent Decrease in the Amount of Municipal Solid Waste Going Into Texas Landfills from 1987 Levels	Outcome	-5.45%	*					
A.2	Percent of Superfund Sites Implementing Appropriate Remedial Activities	Outcome	100%	*					
A.2	Percent of Superfund Site Investigations and Cleanups in Substantial Compliance with Environmental Protection Agency Cooperative Agreements	Outcome	100%	*					
A.2	Percent of Petroleum Storage Tanks in Compliance with Environmental Protection Agency Standards	Outcome	99%			*			This measure could not be certified because information for FY 93 was deleted from the agency's data base. (See Finding and Agency Response on page 71.)

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Outcomes are reported for FY 1993. Outputs and Efficiency results are reported for Quarters One, Two, and Three of FY 1994. All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Inadequate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
582 Texas Natural Resource Conservation Commission									
A.2.1	Number of Superfund Construction/Cleanups Completed	Output	2	*					
A.2.2	Number of Petroleum Storage Tank Remediation Fund Reimbursement Applications Processed	Output	1,477	*					
A.2.3	Number of Industrial Solid Waste Cleanups Completed	Output	126	*					
A.2.3	Number of Illegal Municipal Solid Waste Sites Remediated	Output	15				*		The actual number is 16, because one inspection report letter arrived at the agency after performance had been reported. The information in ABEST II was not updated to reflect the additional inspection report. This measure was under-reported by 6.25 percent.
B.1.1	Number of Water Quality Wastewater Applications Reviewed	Output	544		*				The number reported appears reliable. However, controls over information were not adequate to ensure continued reliability of numbers reported.

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Outcomes are reported for FY 1993. Outputs and Efficiency results are reported for Quarters One, Two, and Three of FY 1994. All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

Key to Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Fraction Prevented Certification
I	Inadequate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
582 Texas Natural Resource Conservation Commission									
B.2.4	Number of Public Water Supply Systems Laboratory Analyses Reviewed	Output	293,997				*		Calculations indicated that this measure was overreported by seven percent.
B.2.4	Number of Public Water Supply System Compliance Determinations	Output	269,253				*		Calculations indicated that this measure was underreported by 15 percent.
C.1	Percent of Facilities Significantly Non-Compliant that are in Compliance, Under Compliance Order, or Referred to the Appropriate State Agency by the end of FY 1998	Outcome	N/A				*		This performance measure was not reported for FY 93. Further, it will not be reported for FY 94. Agency staff indicated that this measure was not useful for measuring the enforcement process, so they are in the process of changing the measure to provide more meaningful information.
C.1.1	Percent of Inspections Conducted Resulting in a Finding of Noncompliance	Output	70%				*		This measure was underreported by 21 percent. No summary documents were available at the central office. The calculations were taken from data reported from the field.

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Outcomes are reported for FY 1993. Outputs and Efficiency results are reported for Quarters One, Two, and Three of FY 1994. All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

Key for Certification Results	
C	- Certified
CQ	- Certified with Qualifications
FPC	- Factors Prevented Certification
I	- Inadequate
N/A	- Not Applicable

Finding

Texas Natural Resource Conservation Commission

Data Supporting This Measure Was Deleted From the Agency's Data Base

Key Performance Measure: Percent of Petroleum Storage Tanks in Compliance with Environmental Protection Agency (EPA) Standards

Factors prevented certification for the percent of petroleum storage tanks in compliance with EPA standards. It was impossible to conclude whether the measure was accurate or inaccurate because information for fiscal year 1993 was deleted from an agency data base. The agency was unable to furnish a listing of the facilities tested and those in compliance for fiscal year 1993. As there was no summary listing available, we were unable to select a sample for testing. Additionally, calculations and totals for the number reported could not be verified without the 1993 data.

Recommendation:

Key performance measure information should be kept long enough to evaluate the accuracy of information reported. Although agency staff indicated there was not adequate space on the data base to store the fiscal year 1993 information, we recommend that the agency keep the information in some form for three years.

Agency Response:

We agree with the State Auditor's Office's recommendation that the performance measure information be kept for a period of at least three years. In the future, the Petroleum Storage Tank division will provide the raw data to the Field Operations division for entry into their data base. Field Operations will maintain the data for three years. Also, the central data base has been streamlined to facilitate data entry and faster retrieval of information in the future. The backup information at the regional offices will continue to be maintained in individual data bases.

Results of Performance Measures Review

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
530 Department of Protective and Regulatory Services									
A.1	Ratio of the Number of Children Who Were Investigated for Abuse/Neglect to the Number of Children Reported to be at Risk of Abuse/ Neglect	Outcome	55.62			*			Double counting of intakes occurred in two of the regions examined because referrals are counted as an additional intake call. Therefore, the integrity and accuracy of the data cannot be ensured because the actual number of intakes could not be determined. The agency is currently working towards converting all manually counted intake calls into an automated system. This new system is referred to as the Child and Adult Protection System (CAPS). (See Finding and Agency Response on pages 80-82.)

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
² Performance measures reported are for FY 1994.
 All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	- Certified
CQ	- Certified with Qualifications
FPC	- Factors Prevented Certification
I	- Inadequate
N/A	- Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
530 Department of Protective and Regulatory Services									
A.1	Percent of Children Needing Protective Services Who Receive Direct Services From Child Protective Services (CPS) Staff	Outcome	50.77			*			A source of information for the calculation of the performance for this measure is the statewide data base called CANRIS (Child Abuse/Neglect Reporting and Inquiry System). CANRIS is maintained by the agency. All of the regions report performance information to CANRIS but also maintain their own stand-alone tracking systems. The regional systems' information varies significantly from the CANRIS information. As a result, it could not be determined which, if any, of the numbers were correct. (See Finding and Agency Response on pages 80-82.)

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
² Performance measures reported are for FY 1994.
 All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Fachos Prevented Certification
I	Inaccurate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
530 Department of Protective and Regulatory Services									
A.1.1	Annual Number of Completed CPS Investigations of Abuse/ Neglect	Output	109,375			*			CANRIS is a source of information for the calculation of the performance for this measure. All of the regions report performance information to CANRIS but also maintain their own stand-alone tracking systems. The regional systems' information varies significantly from the CANRIS information. As a result, it could not be determined which, if any, of the numbers were correct. (See Finding and Agency Response on pages 80-82.)

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Performance measures reported are for FY 1994.

All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

Key to Certification Results	
C	- Certified
CQ	- Certified with Qualifications
FPC	- Factors Prevented Certification
I	- Inadequate
N/A	- Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
530 Department of Protective and Regulatory Services									
A.1.1	Average Cost per CPS Investigation	Efficiency	\$576.17			*			CANRIS is a source of information for the calculation of the performance for this measure. All of the regions report performance information to CANRIS but also maintain their own stand-alone tracking systems. The regional systems' information varies significantly from the CANRIS information. As a result, it could not be determined which, if any, of the numbers were correct. (See Finding and Agency Response on pages 80-82.)

Sources:

- ¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
 - ² Performance measures reported are for FY 1994.
- All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Inadequate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
<i>530 Department of Protective and Regulatory Services</i>									
A.2	Percent of Children Found Through an Assessment/ Investigation to be in Need of Protection Who Received Services Beyond Investigation	Outcome	60.2			*			CANRIS is a source of information for the calculation of the performance for this measure. All of the regions report performance information to CANRIS but also maintain their own stand-alone tracking systems. The regional systems' information varies significantly from the CANRIS information. As a result, it could not be determined which, if any, of the numbers were correct. (See Finding and Agency Response pages 80-82.)

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Performance measures reported are for FY 1994.

All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

Key to Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Inadequate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
530 Department of Protective and Regulatory Services									
A.2.1	Number of Children Receiving Protective Services in Addition to Investigation	Output	37,389			*			CANRIS is a source of information for the calculation of the performance for this measure. All of the regions report performance information to CANRIS but also maintain their own stand-alone tracking systems. The regional systems' information varies significantly from the CANRIS information. As a result, it could not be determined which, if any, of the numbers were correct. (See Finding and Agency Response on pages 80-82.)

Sources:

- ¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
 - ² Performance measures reported are for FY 1994.
- All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Inadequate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
530 Department of Protective and Regulatory Services									
A.3.2	Number of Children in Substitute Care Receiving a Purchased Supportive and/or Rehabilitative Service	Output	3,660			*			The source of the information used for this measure comes mainly from the Bills Paid System and SSMS/POS (Social Services Management System/Purchase of Services). The registration system is part of SSMS. In those regions that are automated, they are unable to reconcile the number of children they have on their system in substitute care receiving a purchased supportive and/or a rehabilitative service with what is being reported in SSMS. Therefore, it cannot be determined which numbers, if any, are accurate. (See Finding and Agency Response on pages 80-82.)

Sources:

- ¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
- ² Performance measures reported are for FY 1994.
All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Fraction Preferred Certification
I	Inadequate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
530 Department of Protective and Regulatory Services									
A.3.3	Annual Number of Children in Substitute Care	Output	20,587			*			The source of the information used for this measure comes from the Foster Care, Adoption and Conservatorship Track System (FACTS) and SSMS. SSMS information is not reliable; therefore, it cannot be determined which information, if any, is correct. (See Finding and Agency Response on pages 80-82.)

Sources:

- ¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
 - ² Performance measures reported are for FY 1994.
- All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Inadequate
N/A	Not Applicable

Finding

Department of Protective and Regulatory Services

Inconsistencies in Reporting Systems Result In Data That Cannot Be Verified

Key Performance Measures:

- Ratio of the Number of Children Who Were Investigated for Abuse/Neglect to the Number of Children Reported to be at Risk of Abuse/Neglect
- Percent of Children Needing Protective Services Who Receive Direct Services From Child Protective Services (CPS) Staff
- Annual Number of Completed CPS Investigations of Abuse/Neglect
- Average Cost per CPS Investigation
- Percent of Children Found Through an Assessment/Investigation to be in Need of Protection Who Received Services Beyond Investigation
- Number of Children Receiving Protective Services in Addition to Investigation
- Number of Children in Substitute Care Receiving a Purchased Supportive and/or a Rehabilitative Service
- Annual Number of Children in Substitute Care

Factors prevented the certification of all of the performance measures we reviewed. The agency relies on a statewide data base, called the Child Abuse/Neglect Reporting Inquiry System (CANRIS), to report on a number of performance measures. Each of the 11 regions in Texas have either their own automated or manual case information tracking and reporting systems. Only two of the regions' systems interface with CANRIS. All of the regions rely on their own tracking systems for case information rather than CANRIS. There are significant differences between the regions' systems and what is reported on CANRIS. As a result, we cannot determine which of the numbers, if any, are accurate. The Department is in the process of implementing a statewide reporting system referred to as Child and Adult Protection System (CAPS), which will interface with CANRIS. If this system works as planned, accurate information should become available.

In addition to information differences between CANRIS and the regions' systems, we found that there was double-counting in one component of the performance measure that reports the number of children that were investigated for abuse/neglect. When an intake call is received at the statewide intake system, it is referred to the appropriate region for disposition. Some regions or units within the regions were counting referrals from the statewide intake system as an intake on their system as well, thus double-counting the intake. The actual total number of intakes could not be determined. With acknowledged double-counting, the integrity and accuracy of the data cannot be assured. A pilot project is automating intakes in regions 6 (Houston) and 8 (San Antonio) as well as at the Statewide Intake Project in Austin.

The agency is currently working towards converting all manually counted intake calls into the new automated CAPS system.

Recommendations:

The agency should continue its efforts to develop a standardized statewide reporting system. In the interim, the agency should ensure that policies and procedures are in place to report counts in a consistent manner until funds are available to complete the implementation of a centralized reporting system.

The agency should continue to work toward automation of all intake calls. Policies regarding the way intakes are to be classified and counted should be communicated to the appropriate staff and strictly monitored. All staff responsible for intakes should be using the same criteria and definition for the way intakes are recorded and reported.

The agency should communicate with appropriate management staff in all regions the purpose of the performance measures it has developed and seek staff input into the development and the reporting of these measures. The agency should also keep the regions regularly informed about the progress the agency is making in meeting the performance target measures. It should be communicated to the appropriate staff in the regions that the measures they are reporting on are directly tied to the agency's funding and, therefore, accuracy and timeliness in reporting the data are critical.

Agency Response:

The Department concurs with the Audit findings which recommend continuing to work toward automated counting of intakes and investigations. We recognize that inherent in any

manual system for data collection is a greater chance of error and inconsistency than with an automated system.

Intake numbers are currently counted manually as they are received by both the statewide hotline and the regions. Intake counts will be significantly improved with the implementation of the comprehensive computer system which will standardize intakes, as well as case counts related to all stages of CPS service delivery. In an interim measure to improve intakes counts, the Child Protective Services Program revised and simplified the definitions of intake in October, 1994. This revision should help to increase the accuracy of counting. However, most offices will continue to count intakes manually until the CAPS system is implemented statewide.

In addition to the CAPS project, the agency is also piloting the centralization of Child and Adult Protective Services intake functions through the Statewide Intake Project. Once this project is implemented statewide, all intakes will be handled at a central site in Austin allowing for consistency in intake counts and tracking of all intake reports.

Investigations are currently counted manually and on the CANRIS system. All regions except the Arlington region (Region 03) and the Nacogdoches region (Region 05) manually data enter all information into the Child Abuse and Neglect Reporting and Inquiry System (CANRIS). The Arlington region directly interfaces with CANRIS daily in a batch process through a local system and the Nacogdoches region passes all data from their automated system onto a tape which is then transferred to CANRIS each night. For the other regions, there is a data processing delay which causes data in the regions and data on CANRIS to differ. At the regional level, the number of investigations completed is counted by the month of service. However, CANRIS counts investigations when the forms are processed. For this reason, timing and dates in the two systems

are at odds. The statewide automated system will alleviate this difference by having all intake and investigation data automated and capturing via the same reporting system. This will provide more accurate information statewide and the data should reflect regional totals.

The Department will communicate with management staff in the regions the purpose of the performance measures and seek staff input into their development and reporting. The Quarterly Report sent to the Legislative Budget Board and Governor's Office of Budget and Planning will be sent to each region to inform them of the progress of the agency.

Results of Performance Measures Review

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
772 School for the Deaf									
A.1	Percent of Students Meeting at Least 70 percent of Their Annual IEP Objectives	Outcome	73.9%	*					
A.1	Percent of Graduated Students Employed After One Year	Outcome	24%	*					
A.1.1	Average Cost of Instructional Program per Student per Day	Efficiency	41.43%	*					
A.1.3	Average Cost per Student in Vocational Program	Efficiency	5,866.31	*					

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Outcomes are reported for FY 1993. Outputs and Efficiency results are reported for Quarters One, Two, and Three of FY 1994. All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Inadequate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
772 School for the Deaf									
A.2	Percent of MHD Students Meeting a Minimum of at least 70 Percent of Their IEP Goals	Outcome	98.2%	*					
A.2	Percentage of "at Risk" Students Dropping Out	Outcome	55.2%	*					
A.2.1	Average Cost per MHD Student Enrolled per Day	Efficiency	121.03	*					
B.1	Percent of Students Completing 70 Percent or More of Objectives in Individualized Cottage Plan	Outcome	87.4%	*					
B.1.1	Number of Residential Students	Output	327	*					

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Outcomes are reported for FY 1993. Outputs and Efficiency results are reported for Quarters One, Two, and Three of FY 1994. All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	- Certified
CQ	- Certified with Qualifications
FPC	- Factor Prevented Certification
I	- Inadequate
N/A	- Not Applicable

Results of Performance Measures Review

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
694 Texas Youth Commission									
A.1	Arrests Prevented Through Custody in Primary Care	Outcome	9,640.69			*			During FY 94, controls over the Commission's Child Care Information System were insufficient to provide reasonable assurance that data input was accurate. As a result, none of the measures selected for review could be certified. However, at the beginning of FY 95, the Commission developed a process to ensure the reliability of data. This new process should allow certification of FY 95 measures.

Sources:

- ¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
- ² Performance measures reported are for FY 1994.
All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Inadequate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
694 Texas Youth Commission									
A.1.1	Average Daily Population: Primary Care	Output	2,189.97			*			During FY 94, controls over the Commission's Child Care Information System were insufficient to provide reasonable assurance that data input was accurate. As a result, none of the measures selected for review could be certified. However, at the beginning of FY 95, the Commission developed a process to ensure the reliability of data. This new process should allow certification of FY 95 measures.
A.1.1	Capacity Cost in Primary Care per Youth Day	Efficiency	\$75.55			*			During FY 94, controls over the Commission's Child Care Information System were insufficient to provide reasonable assurance that data input was accurate. As a result, none of the measures selected for review could be certified. However, at the beginning of FY 95, the Commission developed a process to ensure the reliability of data. This new process should allow certification of FY 95 measures.

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Performance measures reported are for FY 1994.

All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Inadequate
N/A	Not Applicable

Related Objective -or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
694 Texas Youth Commission									
C.1	Rearrest Rate	Outcome	46.52%			*			During FY 94, controls over the Commission's Child Care Information System were insufficient to provide reasonable assurance that data input was accurate. As a result, none of the measures selected for review could be certified. However, at the beginning of FY 95, the Commission developed a process to ensure the reliability of data. This new process should allow certification of FY 95 measures.
C.1	Rearrest Severity Rate	Outcome	24.93%			*			During FY 94, controls over the Commission's Child Care Information System were insufficient to provide reasonable assurance that data input was accurate. As a result, none of the measures selected for review could be certified. However, at the beginning of FY 95, the Commission developed a process to ensure the reliability of data. This new process should allow certification of FY 95 measures.

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Performance measures reported are for FY 1994.

All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factors Prevented Certification
I	Incomplete
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
<i>694 Texas Youth Commission</i>									
C.1.1	Average Daily Population: Aftercare	Output	1,556.13			*			During FY 94, controls over the Commission's Child Care Information System were insufficient to provide reasonable assurance that data input was accurate. As a result, none of the measures selected for review could be certified. However, at the beginning of FY 95, the Commission developed a process to ensure the reliability of data. This new process should allow certification of FY 95 measures.
C.1.1	Basic Treatment Cost per Youth Day	Efficiency	\$7.03			*			During FY 94, controls over the Commission's Child Care Information System were insufficient to provide reasonable assurance that data input was accurate. As a result, none of the measures selected for review could be certified. However, at the beginning of FY 95, the Commission developed a process to ensure the reliability of data. This new process should allow certification of FY 95 measures.

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).

² Performance measures reported are for FY 1994.

All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	Certified
CQ	Certified with Qualifications
FPC	Factor Prevented Certification
I	Inadequate
N/A	Not Applicable

Related Objective or Strategy ¹	Description of Measure ¹	How Classified	Results Reported ²	Certification Results*					Comments
				C	CQ	FPC	I	N/A	
694 Texas Youth Commission									
C.1.2	Average Daily Population: Specialized Treatment	Output	562.98			*			During FY 94, controls over the Commission's Child Care Information System were insufficient to provide reasonable assurance that data input was accurate. As a result, none of the measures selected for review could be certified. However, at the beginning of FY 95, the Commission developed a process to ensure the reliability of data. This new process should allow certification of FY 95 measures.
C.1.2	Specialized Treatment Cost per Youth Day	Efficiency	\$12.69			*			During FY 94, controls over the Commission's Child Care information System were insufficient to provide reasonable assurance that data input was accurate. As a result, none of the measures selected for review could be certified. However, at the beginning of FY 95, the Commission developed a process to ensure the reliability of data. This new process should allow certification of FY 95 measures.

Sources:

¹ General Appropriations Act, 73rd Legislature, R.S. (1993).
² Performance measures reported are for FY 1994.
 All numbers are from ABEST II - Automated Budget and Evaluation System of Texas.

*Key for Certification Results	
C	- Certified
CQ	- Certified with Qualifications
FPC	- Factors Prevented Certification
I	- Inadequate
N/A	- Not Applicable

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Appendices

Objective, Scope, and Methodology

Objective

The objective of this audit was to evaluate performance measurement data as reported in the Automated Budget Evaluation System of Texas (ABEST) to determine the reliability of the information reported to the Legislature.

Scope

Certain key measures were reviewed at 18 agencies. Performance measure results reported by agencies were reviewed to determine whether they were accurate. A review of controls over the submission of data used in reporting performance measures was also conducted. Our scope included tracing performance information all the way back to the original source, including field offices, contractors, and school districts when necessary.

Methodology

Performance measures were certified using the following procedures:

- Agencies were chosen in conjunction with the Legislative Budget Board, based on the amount of funding in the General Appropriations Act, 73rd Legislature, R.S. (1993), and risk factors identified by the Board.
- Measures were selected from the population of key performance measures in the General Appropriations Act, 73rd Legislature, R.S. (1993). These measures usually

represent 80 percent of the funding and cover significant activities of each agency. In cases where the agency had been subject to an earlier performance measures review, we did not review measures that had been certified in the past. Additionally, the Legislative Budget Board requested reviews of measures from some specific programs.

- ABEST data was selected because it is reported by agencies and relied upon by state decisionmakers.
- Agency calculations were reviewed for accuracy and to ensure that the calculations were consistent with methodology agreed upon by the agency and the Legislative Budget Board.
- The flow of data was analyzed to evaluate whether proper controls were in place and to determine appropriate source documents to use for testing.
- Testing of a sample of source documents was conducted to verify the accuracy of reported performance.

Performance measure results were reported in one of five categories: 1) Certified, 2) Certified with Qualification, 3) Factors Prevented Certification, 4) Inaccurate, or 5) Not Applicable. The criteria defining each category has changed slightly since the last performance measures audit. See Appendix 2 for further detail.

The Legislative Budget Board requested that we write findings and get agency responses for any measures that were found to

have factors preventing certification. Additionally, we wrote findings for selected inaccurate measures that were wrong because of systemic reasons. The findings usually give more detail than the comments in the matrix and give the agencies the opportunity to communicate how the problems will be addressed.

This audit was performed in accordance with generally accepted government auditing standards. We appreciate the assistance of management and staff of all agencies involved in this review.

Appendix 2:

Certification Criteria

Below are the categories related to the certification of performance measures and corresponding criteria.

Certified	A measure is "Certified" if reported performance is accurate within plus or minus five percent and if it appears that controls are in place over the collection and reporting of performance data to ensure accuracy.
Certified with Qualification	A measure is "Certified with Qualification" when reported performance appears accurate but the controls over data collection and reporting are not adequate to ensure continued accuracy. A measure is also certified with qualification when controls are strong, but source documentation is unavailable for testing.
Factors Prevent Certification	"Factors Prevent Certification" is only given if documentation is unavailable and controls are not adequate to ensure accuracy. Findings with management responses have been written for all measures which have factors preventing certification. Findings will provide more detailed information about the measures.
Inaccurate	A measure is "Inaccurate" when the actual performance is not within five percent of reported performance, or there is a greater than five percent error in the sample of documentation tested. A measure is also inaccurate if the measure definition is not followed.
Not Applicable	Certification for a measure is "Not Applicable" when performance is not reported for a given year. This category is rarely used. This category usually occurs when a measure is new, and information is not yet available for reporting.

Controls Implemented by the Texas Youth Commission

A major weakness that we observed during this audit was the lack of data input controls and internal verification of performance data entered into data bases. The Texas Youth Commission has developed and implemented what we feel is a strong control system over the automated collection and reporting of performance data on their Child Care Information System (CCIS). This overview of their system is included to provide an example of an effective control system over an automated data collection and reporting system.

The Commission has developed a series of automated reports which depict transaction activity and data entry content. While primarily intended to improve performance measurement data, the reports have also been designed to facilitate more efficient and effective case management. These reports are reviewed by first-line supervisors who are responsible for data entry. Three types of reports have been developed:

- *Transaction reports* list the previous week's events (transfers in/out of facilities, changes in program assignments, etc.) and are printed and reviewed weekly.
- *Status reports* summarize information for all students on a particular supervisor's caseload and are printed and reviewed biweekly.
- *Aggregate reports* show basic information for all students at a particular institution or enrolled in a particular program.

The Commission has taken the following steps to ensure that the automated reports are reviewed by field staff and corrections to data are properly made:

- All first-line supervisors and supervisors of first-line supervisors attended a full-day training class on reading and reviewing the new transaction and status reports. In the future, this information will be taught at new employee orientation training at a general level. Then, detailed instruction will be provided for new first-line supervisors at a second training session.
- Written report instructions and definitions have been provided to all staff responsible for report review.
- Job descriptions for supervisors have been revised to include routine review of data accuracy reports. Performance of this duty is subsequently evaluated as part of the supervisors' performance evaluation.
- Executive management has voiced its support of and commitment to making this process a success.
- Staff responsible for report creation and modification are receptive to field staff suggestions for format changes and attempt to incorporate recommendations as appropriate.
- Research and Planning staff, in conjunction with Internal Audit, are developing a process to monitor field staff to ensure proper review and timely correction of errors. This process will include ongoing sampling and testing of transaction reports.

Appendix 4:

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Copies of this report have been distributed to the following:

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Senator John Montford, Chair, Senate Finance Committee
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Representative Robert Junell, Chair, House Appropriations Committee
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Committee

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Adjutant General's Department
Mr. Sam Turk, Adjutant General
Aging, Department on
Ms. Mary Sapp, Executive Director
Alcoholic Beverage Commission
Mr. Doyne Bailey, Administrator
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Ms. Cathy Hendrick, Executive Director
Chiropractic Examiners, Board of
Ms. Patte B. Kent, Executive Director
Deaf and Hearing Impaired, Commission for the
Mr. David Meyers, Executive Director
Education Agency, Texas
Dr. Lionel R. Meno, Commissioner
Employment Commission, Texas
Mr. William Grossenbacher, Executive Director
General Services Commission
Mr. John Pouland, Executive Director

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Dr. David Smith, Commissioner
Human Rights, Commission on
Mr. William M. Hale, Executive Director
Human Services, Department of
Mr. Burton F. Raiford, Commissioner
Library and Archives Commission
Mr. William D. Gooch, Executive Director
Mental Health and Mental Retardation, Department of
Ms. Karen Hale, Acting Commissioner
Natural Resource Conservation Commission, Texas
Mr. Dan Pearson, Executive Director
Protective and Regulatory Services, Department of
Dr. Janice M. Caldwell, Executive Director
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Mr. Marvin Sallop, Executive Director
Youth Commission, Texas
Mr. Steve Robinson, Executive Director