

Tallahassee Auditor Aids City's Performance Measurement and Reporting Progress

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Performance measurement and reporting is a work in progress in the City of Tallahassee, Florida. Since 2007, the [Office of the City Auditor](#) has helped spur important progress made to date, providing an early form of public reporting and advising city departments in developing “vital signs” as directed by the city’s elected body, the City Commission. During much of this period, City Auditor Sam McCall, CPA, CGFM, CIA, CGAP, was working on his doctoral thesis titled “An Analysis of Local Government Performance Measurement Reports.” This research was published in May 2009 and helped identify model performance reports and useful measures from other local governments for Tallahassee to consider. As Chair of the Advocacy Committee, [Sam McCall](#) also brings his wealth of experience to the Auditor Roles in Performance Measurement Project.

Performance Measures for Community and Organizational Vital Signs

Performance measurement is not new to Tallahassee. For some years, departments have included performance information in their budget requests and budget documents have included performance data. However, this information is often inadequate for policy-making purposes and inadequate for reporting and managing at the program level. So, as Dr. McCall noted, “In some of our performance audits we have recommended that departments develop more detailed measures for their own use in managing their operations.”

In 2008, the City Commission convened a facilitated retreat of its own members, top appointed officials who report to the commission including the city auditor and city manager, and members of the city management executive team. The retreat started the process of developing a broad-based measurement approach related to community and organizational “vital signs.” In Tallahassee, “Community Vital Signs” include measures related to health, education, wealth, employment, environment, and quality of life. Community Vital Signs are things the city cares deeply about but for which it has limited or at best shared responsibility. “Organizational Vital Signs” include measures related to safety, parks and recreation, housing and neighborhoods, city economy, transportation, municipal utilities, government finance and operations. Organizational Vital Signs are things the city has direct responsibility to provide and for which it can influence the outcome.

The City Commission realized that in order to assess the progress of vital signs, city departments must measure what they do that contributes to the vital signs and periodically assess citizen perceptions of performance. A core team established at the 2008 retreat that included the city auditor began identifying priority and secondary measures and citizen survey questions for each of the city’s major vital signs. To identify measures that might be useful to departments, the City Auditor’s Office reviewed exemplary performance reports from local governments including

Portland, Oregon; Saco, Maine; and Palo Alto, California. The core team provided these measures to departments on an advisory basis, with departments responsible for selecting the measures to which they will be held accountable. Department staff reviewed the measures identified by the core team and made their own suggestions before an initial set of vital sign measures was selected. This process both maintained auditor independence and helped obtain department buy-in. Dr. McCall sees this advisory process as important, much better than a process in which the auditor only criticizes departments for not having relevant or reliable measures. He said, "If we make departments look bad, it will only discourage performance measurement. I want our office to work with departments so everyone wins."

Currently, measured results of the police and fire departments are being reported and entered into a performance measurement tracking and reporting system maintained by the City Auditor's Office. In the near future, the auditor's office will migrate the software to each city department so that they will have the capability to track, report, and most importantly use the information in decision-making.

The measures that were developed to track vital signs, along with their related costs and difficulty in data collection, will help the City Commission determine which measures should be presented to the public in forthcoming Service Efforts and Accomplishments (SEA) Reports, and other external performance reports. Citizen feedback will be used to refine or establish new measures and the survey results will be used in helping the City Commissioners make responsive decisions.

City Auditor Sam McCall looks forward to the day when management uses the vital sign measures in SEA Reports and the auditor's office can issue an opinion on the reports. While budgets with performance data are public documents, Dr. McCall thinks SEA Reports do a better job of establishing performance accountability to the public. "The city budgets I reviewed in my research averaged nearly 600 pages. Not many citizens will dig through all that to find performance data. A good SEA report can be done in about 50 pages, and can be much more citizen-friendly than the budget."

Citizen-centric Reports Issued by the Auditor

Even before the City Commission retreat launched development of Tallahassee's new performance measurement system, the City Auditor's Office took steps to provide the public brief, user-friendly accountability reports based on the ["citizen-centric report" model](#) of the Association of Government Accountants (AGA). In only four pages, Tallahassee's "Report to Our Citizens" provides operational, financial, policy, and performance highlights that a citizen can quickly grasp.

In the fall of 2007, the Auditor's Office began developing Tallahassee's first citizen-centric performance report following the AGA's suggested format. The goal was to provide meaningful and understandable information about the financial condition and performance of the government to its citizens in a very brief report. Most of the information for the report came from summaries developed by city departments. Each department was asked to submit one to two paragraphs that explained their major programs and accomplishments during the year, and challenges for the future.

The citizen-centric report includes information on the city government's organization and operations; progress being made on the City Commission's high priority "target issues"; annual results vs. targets for 20 performance measures; charts, tables, and narrative explanations of revenues and expenses; and resident survey results. The report asks readers for feedback on what they think of the report and what they would like to see included in the future. A key feature of the report is a discussion of the City's economy, future challenges, and outlook. Both the [Fiscal 2008 Report to Our Citizens](#) (PDF) and the [Fiscal 2007 Report](#) (PDF) received prominent coverage by the Tallahassee newspaper, including full-column front-page coverage and a full page, in color, within the paper. The Fiscal 2008 report also received prominent local television coverage. The Fiscal 2007 report won the [AGA's Certificate of Excellence in Citizen-centric Reporting](#). The current report is available on the city government's website, and hard copies are provided to citizens on request.

A citizen-centric report does not provide as much performance accountability as a full SEA report, but its brevity makes it likely that many more citizens will read it. When SEA reports are issued, Tallahassee will have several levels of performance details available to meet different citizen interests.

The City of Tallahassee, with leadership from the City Commission and appointed officials, has made great strides in advancing performance measurement and reporting, but knows from its own experience and the experience of other governments, that change takes resources, time, commitment, and continued involvement and support of everyone. The actions taken over the past few years should help by providing a solid foundation for a more complete system of performance measurement and reporting in the future.