

# Auditor Roles in Performance Measurement

## Government Performance Reporting Guidance from the Governmental Accounting Standards Board (GASB) for U.S. State & Local Governments

### Outline of the GASB's *Suggested Guidelines for Voluntary Reporting: SEA Performance Information (2010)*

Definition of SEA: Service Efforts and Accomplishments, i.e., public service performance

- **Essential Components of SEA Reports**
  - Purpose and scope
  - Major goals and objectives
  - Key Measures of SEA Performance
  - Discussion & Analysis of Results & Challenges
  
- **Qualitative Characteristics of SEA Performance Information**
  - Relevance
  - Understandability
  - Comparability
  - Timeliness
  - Consistency
  - Reliability
  
- **Effective Communication**
  - Intended Audiences
  - Multiple Levels of Reporting
  - Forms of Communication

Go to the "GASB Store" online to purchase the [FULL REPORT](#) with explanations of all guidelines. If that direct link does not work, go to [www.gasb.org](http://www.gasb.org) and click on "GASB Store." Then click on "Suggested Guidelines." GASB also takes telephone orders at 1-800-748-0659, ask for Product Code No. GSG01.

### The Auditor Roles Project suggests that auditors also consider using the GASB's more detailed 2003 "Suggested Criteria" for performance reporting.

All of the above 2010 Suggested Guidelines are included in the Suggested Criteria, and more (e.g., on efficiency and on aggregation and disaggregation of data). So auditors may want to consult the 2003 material when developing the criteria they will use to assess a government performance report.

#### Free downloads from AuditorRoles.org from the 2003 Suggested Criteria:

- Details of all criteria, with examples: "[Chapter 6: Suggested Criteria](#)" (PDF, 26 MB) of *Special Report: Reporting Performance Information: Suggested Criteria for Effective Communication*
- Summary descriptions of all criteria: [Special Report Summary](#) (PDF)

See next page for an Outline of the GASB's 2003 Suggested Criteria.

## **Outline of the GASB's *Suggested Criteria for Effective Communication of Performance Information* (2003)**

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

**See previous page for links to free downloads from AuditorRoles.org for more details on these criteria.**