

ROLE 2: ASSESS PERFORMANCE INFORMATION

Practice 2a. Test relevance or reliability: Test or certify performance measurement relevance, reliability, or both.

Colorado Springs, Colorado, City Auditor (www.springsgov.com/auditor): The City Auditor started systematically reviewing departmental performance measures reported in the City's budget document in 1998. A sample of 60-75 performance measures were reviewed each year for the first four years, until all major departments had experienced at least a portion of their performance measures being reviewed. Now the performance measures audit has been placed in the rotating schedule of audits to be performed every three years. An audit program is developed for performance data verification. From the 2003 audit program, one step was to obtain and review a data collection form with information about each performance measure selected for review, including the person responsible for the measure, the data source, detailed calculations, and other explanatory information. Another step was to document and evaluate the internal control structure for data collection and reporting of the measure. Audit staff also examined data accumulation processes, the consistency of numbers documented from year to year, actual performance data for previous years, and the methodology used for current year estimates. The City Auditor scheduled the publication of a 2003 report on performance measurement reliability. In 2003, City Auditor staff verified 66 performance measures in an audit that consumed 938 staff-hours.