

## **ROLE 2: ASSESS PERFORMANCE INFORMATION**

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

**Prince William County, Virginia, Internal Audit** (within the County Office of Executive Management: [www.pwcgov.org/oem](http://www.pwcgov.org/oem)): Chapter two of the Prince William County Code requires that accurate documentation must be maintained to support the accuracy of service level data. The county executive may periodically require verification or audit of the program data reported by entities. The Internal Audit Director estimates that his office audits between five and ten percent of the performance measures that the County reports in both the annual budget and the annual *Service Efforts and Accomplishments Report* (SEA Report, see 5b) and devotes about 1,200 staff hours to this practice. These audits are specifically focused on the accuracy of performance data. Audit staff first conducts a trend analysis of all performance measures in a program, then select some of the measures for audit based on which measures are deemed significant in measuring the program's performance and which exhibited substantial variation in the trend analysis. For measures selected for an audit, an audit program is prepared that generally follow a fairly standard set of steps, including comparing budget figures to figures in summary documentation. Data are checked for accuracy, supporting documentation, and mathematical calculation. These audits are very detailed and are used to assist agencies in improving the accuracy of the data.

Internal Audit started auditing performance measures in 1994, to prepare for compiling the County's first SEA Report in 1995. In that year the report had three service areas. The County has added service areas each year for SEA reporting, to reach 17 now included in SEA Reports. As a new service area is added, all the measures for those services are audited for accuracy. Except for the first report in 1995, Internal Audit does not audit all data reported each year, but they do compare each year's performance data with prior data and investigate unusual variances. In its preparation of each year's SEA Report, the Internal Audit staff hold focus group meetings with each agency covered in the report to review draft report material. During the focus group meetings, unusual variances are discussed and agency staff are asked to research the reasons for the variances. About one-third of Internal Audit's staff time is devoted to testing performance data.

The *FY 2003 Service Efforts & Accomplishments Report*, January 2004, is available from the County Office of Executive Management web site ([www.pwcgov.org/oem](http://www.pwcgov.org/oem)).