



A Report
to the
Board of
Supervisors

Maricopa County
Internal Audit
Department

Ross L. Tate
County Auditor

Countywide Audit

Certification of Selected Performance Measures

*Only 34% of the Measures
Reviewed Could be Certified*

July ■ 2009

Agencies Included in this Review:

- *Adult Probation*
- *Clerk of the Superior Court*
- *Employee Health Initiatives*
- *Flood Control District*
- *Public Fiduciary*
- *Sheriff's Office*

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The mission of Maricopa County is to provide regional leadership and fiscally responsible, necessary public services so that residents can enjoy living in a healthy and safe community.

The mission of the Internal Audit Department is to provide assistance to the Board of Supervisors so they can ensure Maricopa County government is accountable to its citizens.

The County Auditor reports directly to the Maricopa County Board of Supervisors, with an advisory reporting relationship to the Citizen's Audit Advisory Committee.

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"Do the Right Things Right!"



Maricopa County

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July 24, 2009

Max Wilson, Chairman, Board of Supervisors
Fulton Brock, Supervisor, District I
Don Stapley, Supervisor, District II
Andrew Kunasek, Supervisor, District III
Mary Rose Wilcox, Supervisor, District V

We completed our Fiscal Year 2009 Performance Measure Certification. We performed this audit in accordance with the annual audit plan approved by the Board of Supervisors. Internal Audit certifies the accuracy of performance measures to fulfill our role in the County's Managing for Results program.

Highlights of this report include the following:

- Only 17 (34%) of the 50 measures reviewed were certified
- Accuracy of measures has significantly declined since FY 2007

The following agencies were reviewed:

- Adult Probation
- Clerk of the Superior Court
- Employee Health Initiatives
- Flood Control District
- Public Fiduciary
- Sheriff's Office

We summarized our review of these County agencies in the attached report. If you have any questions, or wish to discuss the information presented in this report, please contact Richard Chard at 506-7539.

Sincerely,

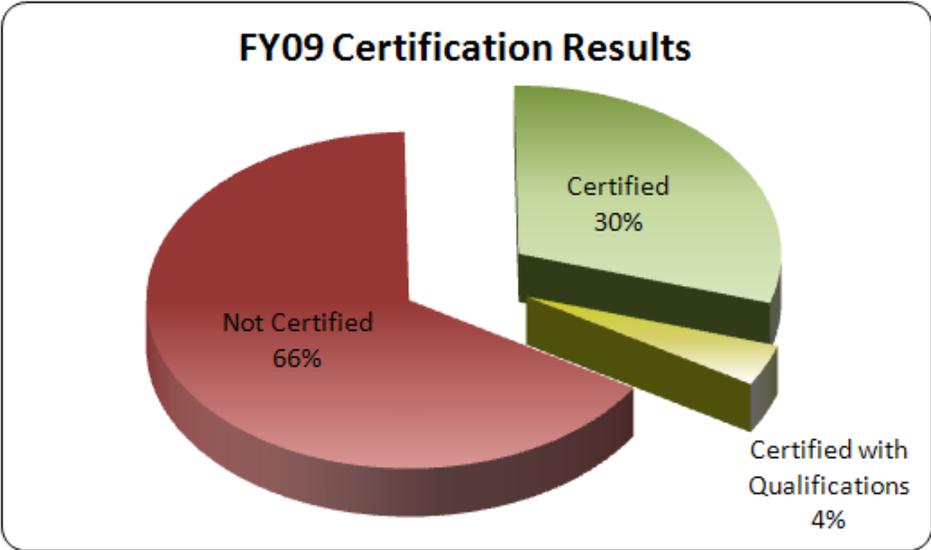
A handwritten signature in cursive script that reads "Ross L. Tate".

Ross L. Tate
County Auditor

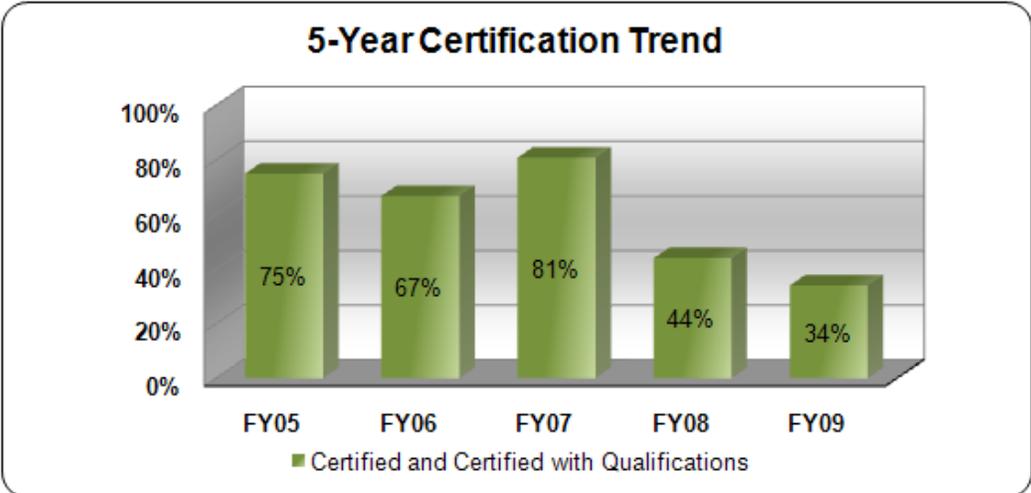
Executive Summary

Fiscal Year 2009 Certification Results

We reviewed 50 Managing for Results (MfR) performance measures from six County agencies: Adult Probation, Clerk of the Superior Court, Employee Health Initiatives, Flood Control District, Public Fiduciary, and the Sheriff’s Office. As part of our review, we verified the accuracy of reported figures, as well as the adequacy of the procedures used to collect, calculate, and report MfR data. A summary of certification results is displayed in the chart below.



This is our eighth year of publishing MfR performance measure certification results. The following chart profiles our certification results over the past five fiscal years.



Changes in technology, direction, and structure of departments have had a negative effect on the certification of measures over the past several years

Introduction

Certification Program

According to the Government Accounting Standards Board, citizens “need performance information on public programs, such as outcomes and efficiency data, in order to understand the consequences of public policy and operating decisions.”¹ In Fiscal Year (FY) 2001, the Maricopa County Board of Supervisors adopted a performance measurement initiative called Managing for Results. Agencies indicate the degree of success for their various activities by measuring and reporting the results of performance measures. The MfR initiative represents Maricopa County’s commitment to transparency and accountability to citizens and other County stakeholders.

As part of our annual performance measure review, we analyze departmental procedures for collecting, calculating, and reporting performance related data to ensure these processes sufficiently support accurate and reliable data. To validate the accuracy of reported performance measures, Internal Audit developed the Performance Measure Certification (PMC) program, which assigns a certification rating to each measure reviewed according to the table below.

PMC Certification Ratings	
Certified	<p>The reported performance measure is accurate (+/- 5%)</p> <p>And,</p> <p>Adequate procedures are in place for collecting and reporting performance data.</p>
Certified with Qualifications	<p>The reported performance measure is accurate (+/- 5%)</p> <p>But,</p> <p>Adequate procedures are <i>not</i> in place for collecting and reporting performance data.</p>
Not Certified	<p>Actual performance is not within 5% of reported performance</p> <p>Or,</p> <p>Actual performance measurement data could not be verified due to inadequate procedures or insufficient documentation</p> <p>Or,</p> <p>Actual performance measurement data was accurately calculated but not consistently posted to the public database.</p>

¹ GASB Special Report: Reporting Performance Information—Suggested Criteria for Effective Communication, August 2003.

Maricopa County Internal Audit’s PMC program has earned recognition and awards from:

- National Center for Civic Innovation
- Government Finance Officers Association
- National Association of Counties
- Association of Local Government Auditors

Managing for Results Information System (MfRIS)

In FY08, MfRIS was introduced to replace the previous reporting system used in prior years. The table below describes the system and its four modules.

Managing for Results Information System	
Planning for Results (PfR)	The PfR module allows department management to develop and input their strategic business plans and the results they are trying to achieve for their customers.
Budgeting for Results (BfR)	The BfR module integrates financial and performance information used in budget planning and tracking to help management make informed decisions.
Reporting for Results (RfR)	The RfR module facilitates the entering of actual performance metrics and commentary on progress toward achieving goals.
Analyzing for Results (AfR)	The AfR module is still in development as of the date of this report. According to the Office of Management and Budget, the module will provide County management and other County stakeholders with the ability to chart trends and perform other analyses of department performance using data pulled from the other modules.

Source: Adapted from the Managing for Results Information Systems Website

Certification Trends

Since FY07, there has been a noticeable downward trend in measures receiving favorable certification ratings. The primary reasons performance measures were not certified were a lack of supporting documentation and inaccurate reporting. Management from some of the agencies we reviewed stated that several of their performance measures do not enhance their agencies' accountability or decision-making processes, or do not accurately represent the true performance of their activities. The Office of Management and Budget is currently working with agencies to revise strategic plans and performance measures in an effort to address these concerns. Measurable demands, outputs, efficiencies, and results should be designed to:

- ✔ *Yield information that is meaningful to internal or external stakeholders*
- ✔ *Return results that are actionable by agency management*
- ✔ *Provide the public a window into County operations and performance*

Measures exhibiting these elements play a vital role in the continuous improvement of County operations and accountability.

Scope and Methodology

For each organization, we judgmentally selected measures to review, primarily focusing on result measures. We tested the accuracy of the measures, determined the reliability of the procedures used to collect data, and then assigned one of three certification ratings. Performance measures communicate a wide variety of information from agency to agency. Some reported data remains relevant long after it is reported. As a result, we targeted measured results between FY07 and FY08. Additionally, our evaluation focused on both quarterly and annual results; this was determined by a measure's time relevance, as well as its reporting frequency. This year's review included verifications of result measures as well as demand and output measures.

Auditing Standards

We conducted this performance audit in accordance with generally accepted government auditing standards, except as noted below. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Government Auditing Standards, Section 3.10

Sheriff's Office personnel restricted access to supporting documentation for the measures summarized on the following page, which interfered with our ability to form an objective assessment of the results.

Measure	Scope Limitation
Percent of inmates not assaulted by other inmates	We were denied access to Incident Reports for Towers, Tents, Durango, and Central Intake jails.
Percent of prisoners handled within 24 hours	Sheriff's Office personnel did not respond to our request for information regarding data collection sources. We were denied access to any supporting documentation.
Percent of subjects returned within court requested timeframe	Sheriff's Office personnel denied access to source documentation to support extradition logs.

Government Auditing Standards, Sections 7.23 - 7.27

We did not conduct an information systems controls review of the systems listed in the table below. We determined that the cost of auditing these systems exceeded the benefit. Consequently, we cannot attest to the reliability of data produced from these systems.

System	Department
Integrated Court Information System (iCIS)	Adult Probation
Ascent Capture and OnBase	Clerk of the Superior Court
Quicken	Clerk of the Superior Court
RFR (Restitution, Fines & Reimbursement)	Clerk of the Superior Court
MEEDS (Minute Entry Electronic Distribution System)	Clerk of the Superior Court
Access Database	Clerk of the Superior Court
Cash Management System	Clerk of the Superior Court
FT2 (File Tracking 2) System	Clerk of the Superior Court

Agency Report Cards

Summary Table—FY09 Certification Results

Department	Certified	Certified with Qualifications	Not Certified
Adult Probation	3	1	6
Clerk of the Superior Court	5	0	2
Employee Health Initiatives	5	0	2
Flood Control District	1	1	9
Public Fiduciary	1	0	5
Sheriff's Office	0	0	9
Totals	15	2	33

We issued individual report memos to agency management, detailing our assessment of each performance measure. These memos are available upon request. The results of our Performance Measure Certification assessments for each department are highlighted on the following pages.

Adult Probation

We reviewed 10 performance measures and found that certain key measures did not have supporting documentation necessary to recalculate the measure to verify accuracy. As a result, agency stakeholders may not be able to rely on the accuracy of data for decision-making. While we were not able to certify several measures because of their current retention schedule, we concluded that Adult Probation (MCAPD) has implemented strong policies and procedures for collecting and reporting performance data.

Performance Measure Summary Table		C	CWQ	NC
1.	Percent of standard probationers who successfully complete probation			✓
2.	Percent of Intensive Probation Service (IPS) probationers who exit IPS and are not revoked to prison or jail during the reporting period			✓
3.	Percent of probationers paying restitution and/or performing community work service during the reporting period			✓
4.	Percent of warrants cleared during the reporting period			✓
5.	Percent of probationers appropriately monitored according to Indirect Services standards during the reporting period			✓
6.	Percent of jailed probationers who receive services under the In-Custody Management Activity during the reporting period			✓
7.	Percent of Pretrial Initial Appearance Defendant Packets submitted to the Court within the 24-hour statutory mandate	✓		
8.	Percent of defendants who successfully complete release conditions without termination during the reporting period	✓		
9.	Percent of probationers who successfully completed MCAPD operated and/or funded treatment and residential services during the reporting period		✓	
10.	Percent of students who successfully complete MCAPD operated education classes during the reporting period	✓		
C = Certified		CWQ = Certified with Qualifications		NC = Not Certified

Recommendation

Adult Probation management should retain documentation related to performance measures to ensure the data can be verified.

Clerk of the Superior Court

We reviewed seven output performance measures. Five were certified and two were not certified as a result of data entry errors. Due to changes in current procedures, recommendations were not necessary. Therefore, a response from this agency was not required.

Performance Measure Summary Table		C	CWQ	NC
1.	Number of documents scanned	✓		
2.	Number of minute entries completed	✓		
3.	Number of checks issued	✓		
4.	Number of support orders processed			✓
5.	Number of applications processed	✓		
6.	Number of files delivered			✓
7.	Number of payments posted	✓		
C = Certified		CWQ = Certified with Qualifications		NC = Not Certified

Recommendation

None, for information only.

Employee Health Initiatives

We reviewed seven performance measures and found that certain measures did not have supporting documentation or adequate procedures for gathering and reporting results accurately. Lack of accurately reported performance data may hinder management’s decision-making ability and prevent County stakeholders from monitoring Employee Health Initiatives’ actual performance.

Performance Measure Summary Table		C	CWQ	NC
1.	Percent of active employees who received the (medical) benefit coverage who are satisfied with the benefit	✓		
2.	Percent of voluntary departures who reported benefits as the primary reason for departure	✓		
3.	Percent increase in enrollment in disease management programs			✓
4.	Percent increase in enrollment in Choice Fund Health Savings Accounts Plan			✓
5.	Percent of active employees who received the (pharmacy) benefit coverage who are satisfied with the benefit	✓		
6.	Percent increase in enrollment in the Consumer Choice benefit	✓		
7.	Percent increase in Flexible Spending Accounts from 07-01-07	✓		
C = Certified		CWQ = Certified with Qualifications		NC = Not Certified

Recommendations

Employee Health Initiatives’ management should:

- A. Improve MfRIS data entry accuracy.
- B. Ensure disease management program measurement accuracy.

Flood Control District

We reviewed 11 performance measures and found certain measures did not have supporting documentation or adequate procedures for gathering and reporting actual results, or consistently applying calculation procedures. Some system reports did not contain all necessary information to recalculate the measure, and some dynamic systems could not produce historical data. At the time of our review, Flood Control District management was in the process of updating many performance measures. Lack of accurately reported performance data may cause management and agency stakeholders to make decisions based on erroneous data.

Performance Measure Summary Table		C	CWQ	NC
1.	Percent of the Capital Improvement Plan (CIP) which is initiated and measured in square miles which are benefited from CIP projects in the current fiscal year	✓		
2.	Percent of Priority One Work Orders that were completed within established time frames			✓
3.	Percent of floodplain complaints investigated within 30 days of receipt of the violation complaint			✓
4.	Percent of flood determinations responded to within one business day of receiving the request			✓
5.	Percent of floodplain plan reviews completed within One Stop Shop goals timeframe			✓
6.	Percent of floodplain use permits issued within a cumulative cycle time that averages less than 45 days			✓
7.	Percent of floodplain inspections completed within one business day of receiving the request for inspection			✓
8.	Percent of presentation and program requests completed			✓
9.	Percent of dollar value of positive media attention received at a rating of five or above (on a scale of one to nine)			✓
10.	Percent of residents exposed to at least 10 media images annually about the risks of floods and flood hazards, or the District's projects, studies, and activities that affect them			✓
11.	Percent of square miles of Maricopa County where planning studies were completed compared to miles that were expected to be completed		✓	
C = Certified		CWQ = Certified with Qualifications		NC = Not Certified

Recommendations

Flood Control District management should:

- A.** Develop written policies and procedures to track, calculate, report, and support all measures; include a secondary review of reported results to validate the integrity of reported data, and document the review.
- B.** Develop a methodology describing how project completion is determined, and in which period it will be reported to ensure completion dates are recorded consistently from period to period.
- C.** Ensure system reports contain all necessary fields to recalculate processing times for time sensitive measures.
- D.** Ensure reports from dynamic systems (such as Permits Plus) are printed and archived at the time the information from the reports is reported in order to preserve the data.
- E.** Define ambiguous terms such as “One Stop Shop goals” in the MfRIS reporting system so an outside stakeholder can gather a clear understanding of the measure.

Public Fiduciary

We reviewed six performance measures and found tracking methodologies did not always align with measure definitions and certain measures did not have supporting documentation or adequate procedures for gathering and reporting actual results. Public Fiduciary’s primary operating database, CompuTrust, does not maintain some historical data needed to recalculate some MfR results. At the time of our review, Public Fiduciary management was in the process of updating many of their performance measures to more accurately reflect agency performance. Lack of accurately reported performance measurement data may cause management and agency stakeholders to make decisions based on erroneous data.

Performance Measure Summary Table		C	CWQ	NC
1.	Percent of Estate Administration inventories filed with the Court on time			✓
2.	Percent of Court Accountings filed with the Court on time			✓
3.	Percent of annual Guardian Reports filed with the Court on time	✓		
4.	Percent of determinations made within five business days			✓
5.	Percent of financial exploitation investigations completed within 180 days			✓
6.	Percent of timeliness in filing mental health mandated reports and Court ordered reports			✓
C = Certified		CWQ = Certified with Qualifications		NC = Not Certified

Recommendations

Public Fiduciary management should:

- A. Develop written policies and procedures to track, calculate, report, and support all measures; include a secondary review of reported results to validate the integrity of reported data, and document the review.
- B. Retain copies of CompuTrust data that can be over-written so it is available for future reference and reliability assessments.
- C. Ensure internal tracking methodologies align with performance measure definitions.

Sheriff's Office

We reviewed nine performance measures and found certain measures did not have sufficient supporting documentation or adequate procedures for gathering and reporting actual results, and in some cases, procedures were not consistent with the measures' definitions. We were not able to certify one measure because FY07 results were not sufficiently supported, but noted that FY08 procedures improved substantially. We were unable to verify three measures, as Sheriff's Office personnel denied access to supporting documentation. Lack of accurately reported performance data may cause management and agency stakeholders to make decisions based on erroneous data.

Performance Measure Summary Table		C	CWQ	NC
1.	Percent of inmates not assaulted by other inmates while in custody			✓
2.	Percent available inmate hours worked			✓
3.	Percent of demand met (fingerprints processed compared to fingerprints requiring processing)			✓
4.	Percent of inmates graduating from ALPHA ¹ who do not return to jail within 2 years (on drug charges)			✓
5.	Percent of prisoners handled within 24 hours (booked, classified, or released)			✓
6.	Percent of Priority 1 calls responded to within 5 minutes or less			✓
7.	Percent of subjects returned within court requested time frame			✓
8.	Percent of missions resulting in rescue			✓
9.	Percent of vehicles receiving a preventative maintenance (APMs) in 2 hours or less			✓
C = Certified		CWQ = Certified with Qualifications		NC = Not Certified

¹ Aware of Life Issues, Learn how to face and resolve conflicts, Plan to cope with them in the future, Help from others is sought, Accept who we are today as we work toward a better tomorrow.

Recommendations

Sheriff's Office management should:

- A. Develop written policies and procedures to track, calculate, report, and support all measures; include a secondary review of reported results to validate the integrity of reported data, and document the review.
- B. Investigate computer based alternatives and standardize reporting formats for the 'percent of missions resulting in rescue' performance measure.
- C. Ensure that procedures for tracking and calculating measures are consistent with the measures' definitions.

Agency Responses

**AUDIT RESPONSE
PERFORMANCE MEASURE CERTIFICATION
ADULT PROBATION DEPARTMENT June 12, 2009**

Issue #1:

We reviewed ten key measures. We rated six of these measures as "Not Certified," one measure as "Certified with Qualifications" and three measures as "Certified." The Adult Probation Department has implemented processes and written procedures for accurately tracking, calculating, and reporting for their key performance measures. However, management has established a retention schedule of 12 months so we were not able to verify the accuracy of the reported numbers for several measures.

Recommendation:

Retain documentation related to performance measures to ensure the data can be verified.

Response: Concur – Audit standards were not clear and would have required additional resources to fulfill.

Adult Probation has worked diligently to instill the values of Managing for Results within management responsibilities and the daily working knowledge of line staff. Having previously been certified in all MFR measures it is disappointing to receive these results. I observed many factors that the overall findings did not seem to reflect.

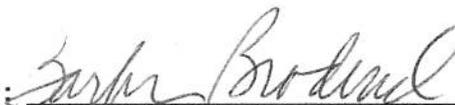
- Auditors shared with APD MFR staff that their interviews found department employees possessed a high degree of understanding of MFR concepts and values. ".....we concluded that Adult Probation has implemented strong policies and procedures for collecting and reporting performance data." (p1)
- Auditors found a high degree of accuracy and fidelity in the processes in place to track MFR figures and had no recommendations for process improvement.
- Previous audits held to different standards. According to the previous standards, activities were certified based upon sound measures and processes, not based upon archive data necessary to recalculate the measure.
- The change in audit standards was not shared with this agency, which would have provided an opportunity to ensure compliance.
- Automated processes are now in place to capture all MFR data electronically, which will correct the data archiving shortfall and resolve the issues.
- Full certification was not attained for six measures due only to a lack of a robust document archive. An archive capable of supporting the audit requirements would be costly in terms of space, copying and personnel.

Amended Recommendation Statement:

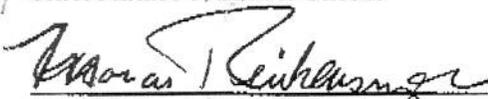
APD will retain electronic data (not specifically 'documentation/paper') related to performance measures to ensure data can be verified.

Target Completion Date: 12/31/2009

Benefits/Costs: Increased control over accuracy and accountability.

Approved By: 
Chief Adult Probation Officer

6/12/09
Date


Judicial Branch Administrator

6-23-09
Date

**AUDIT RESPONSE—PMC
EMPLOYEE HEALTH INITIATIVES June 2, 2009**

Issue #1:

We examined seven key Managing for Results performance measures. We rated five of these measures as "Certified" and two as "Not Certified." Certain key measures did not have supporting documentation or adequate procedures for gathering and reporting actual results. Lack of accurately reported performance data may hinder management's decision-making ability and prevent County stakeholders from monitoring Employee Health Initiatives' actual performance.

Recommendation A: Employee Health Initiatives' management should improve MfRIS data entry accuracy.

Response: Concur

Target Completion Date: 06/30/09

Benefits/Costs: Increased control over accuracy and accountability.

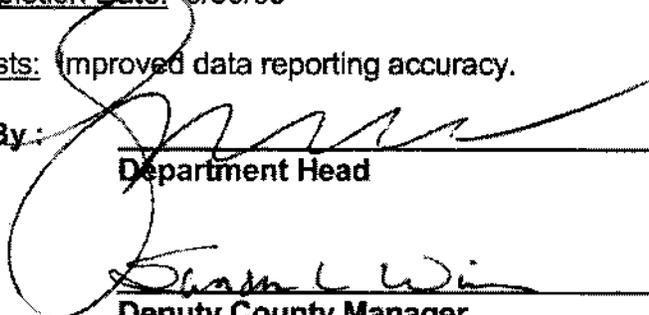
Recommendation B: Employee Health Initiatives' management should ensure disease management program measurement accuracy

Response: Concur

Target Completion Date: 6/30/09

Benefits/Costs: Improved data reporting accuracy.

Approved By:



Department Head

6/8/09
Date



Deputy County Manager

6-9-09
Date



County Manager

6/9/09
Date

AUDIT RESPONSE
PERFORMANCE MEASURE CERTIFICATION
FLOOD CONTROL DISTRICT
May 19, 2009

Issue #1:

We examined 11 Managing for Results performance measures. We rated one of these measures as "Certified," one as "Certified with Qualifications," and nine as "Not Certified." Certain key measures did not have supporting documentation or adequate procedures for gathering and reporting actual results. Some system reports did not contain all necessary information to recalculate the measure to verify accuracy.

Response: The District generally agrees with the audit results with the following exceptions or comments:

1. Measure #9 and #10 – Auditor stated that he could not validate calculations from third-party vendor PRTrak. PRTrak is a proprietary tool that measures and values print, radio, and television publicity. PRTrak provides unique metrics that correlate publicity levels, value, and outcomes. PRTrak captures story size or length, audience size, the "market value" of mass media space, and perceived media effectiveness. Other county agencies (including the County Office of Communications) also use PRTrak as a measuring tool for tracking media value and audience reached. The District is willing to accept the risk associated with utilizing proprietary calculations from the third-party vendor, PRTrak.
2. Measure # 10 – Any reported percentage that exceeds 100% is assumed incorrect by auditors. The reported result for this measure is calculated by dividing the number of media impressions or images (as recorded by PRTrak) by the number of residents in Maricopa County. The calculation is done automatically by the MfR Reporting for Results system. In FY 08, 65,000,000 media impressions were recorded, totaling 18 images per resident. The goal of at least 10 media images was exceeded, which generated the 186% calculation.
3. Measures #5, 6 and 7: Planning & Development's One Stop Shop Partnership has deployed 'Accela Automation' to replace the 'Permits Plus' database system which will require updating and generating new reports for the FY 10 measures.
4. Measures #3-7: Measures 3, 4, 5, and 7 have been eliminated for FY 10 reporting. Measure 6 was revised for project completion time from 45 days to three months. A new measure for FY 10 was added for reporting map change reviews completed within three months.

Recommendation A: Develop written policies and procedures to track, calculate, report, and support all measures; include a secondary review of reported results to validate the integrity of reported data, and document the review.

Response:

Concur- completed for measure #2- The Operation & Maintenance Division has amended their written policy to include the collection and reporting procedures of data, the provision for secondary review and a more detailed description of the calculation.

Concur-completed for measure #6.

Concur – In Process for measures #3, 4, 5, 7, 8, 9, 10 and 11 - During the audit process, the District recognized the need for written policies and a secondary review of the reported results. The

development of written policies and definitions is underway. A staff person has been assigned to validate the reported data.

Target Completion Date: 09/01/09

Benefits/Costs: Increased control over accuracy and accountability. Ability to replicate calculations.

Recommendation B: Develop a methodology describing how project completion is determined, and in which period it will be reported to ensure completion dates are recorded consistently from period to period.

Response: *Concur – Completed for measure #11.* This recommendation relates to the measure: “Percent of square miles of Maricopa County where planning studies were completed compared to miles that were expected to be completed.” For future fiscal years, project completion will be reported when the final invoice is paid which may follow the completion date identified in the consultant contract. This application will apply to “consultant selected contracts” as well as “on-call work assignments”. This definition of project completion is recorded in the written procedure for tracking and reporting this measure.

Target Completion Date: Completed

Benefits/Costs: Improved data reporting accuracy and ability to replicate the results.

Recommendation C: Ensure system reports contain all necessary fields to recalculate processing times for time sensitive measures.

Response:

Concur- Completed for measure #4: The District added the completion date to the Regulation Management System (RMS) report. The District is unable to go back and capture data not reported in the database.

Concur – In process for measure #3, 5: The District is adding a new field in the RMS database to address audit comments for this measure.

Target Completion Date: 07/01/09

Benefits/Costs: Improved data reporting accuracy.

Recommendation D: Ensure reports from dynamic systems are printed and archived at the time the information from the reports is reported in order to preserve the data.

Response: *Concur – in process for measures # 3, 4, 5, 6, and 7.*

Target Completion Date: 07/01/09

Benefits/Costs: Improved data reporting accuracy.

Recommendation E: Define ambiguous terms such as “one stop shop goals” in the MfRIS reporting system so an outside stakeholder can gather a clear understanding of the measure.

Response:

Concur – completed for measure #5 and 6 - This measure was updated to include precise wording from Planning & Development goals.

Concur – In Process for measures #3, 4, 7, 8, 9, 10 and 11 - During the audit process, the District recognized the need for written definitions of key terms and calculations.

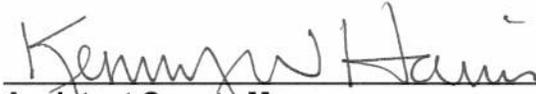
Target Completion Date: 09/01/09

Benefits/Costs: Improved data reporting accuracy.

Approved By :



Department Head 2/20/09
Date



Assistant County Manager 6/4/09
Date



County Manager 6/8/09
Date

AUDIT RESPONSE
PERFORMANCE MEASURE CERTIFICATION
OFFICE OF THE PUBLIC FIDUCIARY APRIL 27, 2009

Issue:

We examined six Managing for Results performance measures. We rated one of these measures as "Certified," and five as "Not Certified." Tracking methodologies did not always align with measure definitions and certain key measures did not have supporting documentation or adequate procedures for gathering and reporting actual results.

Recommendation A: Develop written policies and procedures to track, calculate, report, and support all measures; include a secondary review of reported results to validate the integrity of reported data, and document the review.

Response: Concur-- in process. MCPF is in the process of developing written policies and procedures for all measures.

Target Completion Date: 07/01/09

Benefits/Costs: Performance measures reported will be consistently and accurately calculated to provide management with valuable information that will assist in decision making.

Recommendation B: Archive historical CompuTrust data that cannot be overwritten so it is available for future reference and reliability assessments.

Response: Concur—technology solution implementation not currently possible.

Target Completion Date: 01/01/10 (dependent on ability of vendor to deliver accounting modules with this characteristic).

Benefits/Costs: Greater accountability and transparency. Measures calculated will be adequately supported. Most measures will be systematically derived.

Recommendation C: Ensure internal tracking methodologies align with performance measure definitions.

Response: Concur--in process. FY 2010 new MFR measures are aligned and well defined.

Target Completion Date: 07/01/09

Benefits/Costs: Performance measurement data will provide more meaningful and useful data for management and other stakeholders.

Approved By :


Public Fiduciary

4-27-09
Date


Director, Public Defense Services

4/27/09
Date


County Manager

4/29/09
Date

**AUDIT RESPONSE
PERFORMANCE MEASURE CERTIFICATION
SHERIFF'S OFFICE July 14, 2009**

Issue:

We reviewed nine result measures, and assigned a "Not Certified" rating to all nine measures. Measures were inaccurately reported or lacked sufficient procedures or documentation. In addition, we were unable to verify reliability and accuracy for three measures, as MCSO denied access to supporting documentation.

Recommendation A: Develop written policies and procedures to track, calculate, report, and support all measures; include a secondary review of reported results to validate the integrity of reported data, and document the review.

Response: Concur – Will implement with modifications in areas where feasible; management accepts the risk of this issue.

Target Completion Date: 10/16/09

Benefits/Costs: Increased control over accuracy and accountability.

Recommendation B: Investigate computer-based alternatives and standardize reporting formats for the percent of missions resulting in rescue performance measure.

Response: Concur – will implement with modifications.

Target Completion Date: 9/15/2009

Benefits/Costs: Enhanced documentation quality and uniform processes.

Recommendation C: Ensure that procedures for tracking and calculating measures are consistent with the measures' definitions.

Response: Concur – Will implement where feasible; management accepts the risk of this issue.

Target Completion Date: January 15, 2010

Benefits/Costs: Improved data reporting accuracy.

Approved By : Sherry L. Barkell for 7/10/09
Loretta M. Barkell L. M. Barkell
Chief, Business Operations Command **Date**

See 7/8/09
OC 7/8/09