

Highlights

Internal Audit Report to the Board of Supervisors

Why We Did This Review

Each year, Internal Audit reviews agency-reported performance measures to ensure reported results are accurate and reliable. This year, we examined 55 performance measures from the following County agencies:

- Air Quality
- Clerk of the Board
- Elections
- Facilities Management
- Juvenile Probation
- Medical Examiner
- Superior Court

Overall, we identified an immediate need for improvement over the data collecting, calculating, and reporting procedures employed by the agencies reviewed.

What We Recommend

We recommended agency management:

- Revise measures that do not support agency or County performance objectives
- Develop written procedures for collecting, calculating, and reporting performance measures



For more information, please contact Richard Chard, at 602-506-7539 or rchard@mail.maricopa.gov

Performance Measure Certification

The accuracy of reported results needs improvement

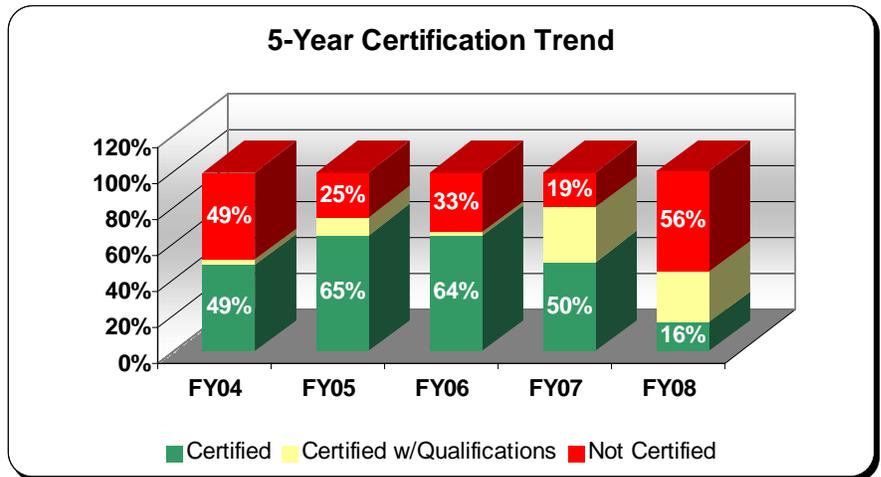
What We Found

56% of the measures reviewed were inaccurate

The accuracy of reported measures varies. Management from some of the agencies we reviewed consider a portion of their measures to be outdated. They widely attribute performance measure obsolescence to the following:

- A change in program mission
- A change in the technology used to gather and interpret data
- A change in agency structure

We reviewed 55 Managing for Results (MfR) performance measures from seven County agencies. The results were 16% certified, 28% certified with qualifications, and 56% not certified.



The main reason that some measures could not be certified was a lack of supporting data. Measurable demands, outputs, efficiencies, and results are designed to:

- ✓ yield information that is meaningful to internal and 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. This year's certification results suggest a need for Countywide collaboration on how to improve the usefulness and accuracy of performance measures.

We appreciate the excellent cooperation received from management and staff with each agency reviewed.