

155-00

Department of Audit



FY 2020 - 2024

Strategic Plan



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
SHAD WHITE
AUDITOR

**FIVE-YEAR STRATEGIC PLAN
FOR THE FISCAL YEARS 2020-2024**

1. Comprehensive Mission Statement:

The Mississippi Office of the State Auditor (OSA) is an independent auditing and investigative agency, which falls under state and federal laws and standards governing auditing operations. The OSA is part of the larger national state auditors' organization and works closely with federal and other auditing entities. In Mississippi, this agency is the final authority for rules of public auditing. The OSA serves the taxpayers, the Legislature, and all citizens of the state through its work and it is the State entity responsible for the federal Single Audit and the Comprehensive Annual Financial Report (CAFR).

The Single Audit, also known as the OMB A-133 audit, is a rigorous, organization-wide (State) audit or examination of an entity that expends \$750,000 or more of federal assistance for its operations. The CAFR is a set of financial statements comprising the financial report of a state, municipal, or other governmental entity that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB). In addition to the Single Audit and the CAFR, the OSA has many other audits, investigative functions, and training requirements, all of which its governing statutes detail.

The OSA's mission is to service its customers and protect the public's trust by independently assessing state and local government and other entities to ensure that public funds are properly received, are legally, effectively, and efficiently spent, and are accounted for and reported accurately. The OSA is distinctive because there is no other Mississippi state agency with overlapping duties. This mission statement is in agreement with OSA's enabling statutes.

2. Philosophy:

The OSA is committed to the continued safeguarding of public funds through its auditing, training, and investigative activities. The OSA's philosophy is to uphold the public trust and strive to maintain the level of competence expected, as the definitive authority in matters pertaining to the use of taxpayer money.



3. Relevant Statewide Goals and Benchmarks:

While the OSA's mission does not directly parallel the exact goals and benchmarks of any area listed in the Statewide Plan, several areas complement and protect the goals of the Statewide Plan. Specifically, OSA's mission, goals, and activities enhance the State's goals for economic development, education, and general government.

Statewide Goal #1: To assure strict adherence to state laws governing the use, control, and disposition of public funds.

Relevant Benchmarks #1:

- Timely, systematic audits of public entities. This includes the CAFR and the Single Audit, which impact the State's general obligation (g.o.) bond rating, a benchmark of the *Government and Citizenry Statewide Goal*;
- Comprehensive investigations of alleged violations of Mississippi law, which ultimately protects the citizenry of the State, and can help reduce the cost and inefficiency of government. This is also a *Government and Citizenry Statewide Goal*.

Statewide Goal #2: To increase the Office of the State Auditor's capacity as a repository of financial information related to local government operations primarily through its Technical Assistance Division, which enhances the *Government and Citizenry Statewide Goal*.

Relevant Benchmarks #2:

- Pertinent accounting and compliance assistance to state and local governments;
- Relevant training related to compliance efforts; and
- Annual CPE training for public and private auditors who work with government entities.

Statewide Goal #3: To identify and emphasize issues related to state taxpayer funded economic development and jobs for Mississippians, an *Economic Development Statewide Goal*.

Relevant Benchmarks #3:

- Effective performance audits of economic development projects as mandated by the Legislature to evaluate selected operations of State bond funded and tax incentive receiving businesses and industries; and
- Effective performance audits of the internal controls and management oversight of the Mississippi Development Authority and the Mississippi Department of Revenue to ensure that state tax dollars are spent efficiently and effectively.

Statewide Goal #4: To provide critical unbiased financial analysis and information related to the fiscal and operational management of the Mississippi Department of Education, the State's K-12 public schools (not including state-level k-12 schools or charter schools), and higher education, all of which are related to the *Education Statewide Goal*.



Relevant Benchmarks #4:

- Timely review of K-12 and higher education school audits performed by private CPA firms;
- Annual performance audits of K-12 schools and school districts;
- Independent and timely annual review and evaluation of the MDE's request for Mississippi Adequate Education Program (MAEP) funding, the single largest item in the State budget process;
- Periodic analysis of School and District-level expenditures to allow the public and legislature to better understand where tax dollars are being spent;
- Upon request, the calculation of the Mississippi Board of Community and Junior Colleges Mid-Level Funding request to the Legislature; and
- Perform Compliance audits to add accountability

4. Overview of the Office Five-Year Strategic Plan:

The major goals and objectives of the OSA over the next five years, in addition to continuing to timely produce the CAFR, Single Audit, and other statutorily mandated audits and reports, are to:

- Increase the number of audits and investigations conducted at all levels through being able to retain and hire additional staff;
- Increase the amount of relevant accountability information provided to the public by the OSA;
- Increase the non-federal audit rate (which helps to hire additional auditors);
- Decrease staff turnover by finding ways to be more competitive;
- Increase internal and external training opportunities related to government auditing and operations; and
- Remove the salary cap on auditors that leads to the higher than normal turnover rate at OSA.

Strategies to achieve these goals include educating the general public, talking with the Legislature, finding even more efficiencies in current operations, continue ongoing evaluation of working conditions, strategies, etc. and use creative and modern methods to interact with the general public to provide more information and accountability.

Current Operations

The Office of the State Auditor's Financial and Compliance Audit Division is charged with the responsibility for financial post-audit operations. Employing the majority of OSA staff, the Division is currently comprised of the following sections (listed with the number of audits and/or individual reviews for which the section is responsible):

County	82
Contract/Review	175
State Agency	118
Compliance	50



In addition, the Office of the State Auditor receives and reviews audit reports prepared by private CPA firms of public hospitals, colleges and universities, community and junior colleges, public school districts, municipalities, and other governmental entities in Mississippi.

Other post-audit and investigative divisions of OSA include: Property Audit, Performance Audit, and Investigations. Additionally, the agency has a small but important Information Technology auditing group that assists the Financial and Compliance Division and a Data Services group responsible for large-set data analysis.

While still not staffed at optimal levels to perform all statutorily required audits, the legislature has provided an increase in resources to retain and increase staffing. For this reason, we are able to undertake additional audit work, such as compliance audits. Additionally, due to statutory changes during the 2016 Regular Legislative Session, OSA will be able once again to conduct the Medicaid financial audit, the second largest appropriation and expenditure item in each year's state budget process. This is just one of the very large and fiscally important audits that were previously privatized at a greater expense to the State. The Legislature has conveyed over the last several years, the desire to have OSA conduct more audits of other agencies. Because of Legislative support in recent years, we have increased the total number of staff. This staffing improvement has allowed OSA to increase the number of non-CAFR/Single Audit work that the agency conducts. Finally, this has led to more accountability to the Legislature and the tax payers of Mississippi.

OSA will continue to conduct investigations—independently and as part of several task forces—and provide technical assistance and training to government entities. The agency will continue to increase the data analytics function and also continue to be active in the national auditing community at the State and federal level. Having developed a new audit protocol related to the Mississippi Development Authority, the OSA Performance Division will continue its economic development bond monitoring work at not only a project level, but at the larger program level, in order to provide the Legislature and taxpayers more information about its many hundreds of millions of tax dollars used to increase private sector jobs in Mississippi.

In the performance of post-audit functions, OSA continues to maximize its relationships with private accounting firms to perform financial audits and to increase the effectiveness and efficiency of the staff of the Office of the State Auditor.

5. Agency's External/Internal Assessment:

Like many agencies, OSA has a number of External and Internal challenges.

EXTERNAL challenges and issues:

- A. Recent changes in guidelines from the Governmental Accounting Standard Board (GASB) may increase the depth and complexity of audits, which will result in additional costs.
- B. Possible changes in pronouncements from the American Institute of Certified Public Accountants (AICPA) may change the complexity (and increase time and costs) of audits to meet its standards.



- C. Possible changes in federal guidelines (“Yellow Book” Standards) may increase the complexity along with time and costs of audits of federal funds to comply with the Single Audit Act.
- D. OSA has no control over the operations of external entities, only of how, and by what standards OSA conducts its audits. Examples of areas that are dependent on external actions/activities:
 - a. The numbers of whistleblower complaints leading to performance audits or investigations;
 - b. The amount of misspent or embezzled funds at a government entity or the number of entities in the state that have such activity;
 - c. The number of material or other findings defined in audit reports based on the entity’s operations and controls;
 - d. The amount of time it takes to conduct an audit if the auditee is uncooperative (thus potentially increasing the audit costs);
 - e. The auditee’s action or inaction on recommendations made in audits; and
 - f. Other factors outside the control of OSA.
- E. Other state agencies’ and local governments’ authority to offer much higher salaries to auditors than what OSA is allowed to pay entices OSA employees to leave for these higher salaries.
- F. Auditees’ complete lack of emphasis and resource utilization in the performance of their financial reporting duties of client entities will affect OSA’s ability to perform its audit work. Ancillary to this is a lack of qualified fiscal employees at numerous government entities.
- G. Recent statutory changes affecting OSA’s ability for cost recovery (billing) has an unintended consequence that will affect OSA’s ability to complete audits efficiently. When not being billed, audited agencies no longer have incentive to be organized and efficient in their interaction with OSA. Cost recovery has always been a means of ensuring that agencies were efficient and organized when auditors came to work. This impact began to be felt as early as July 1, 2016. This auditee-created inefficiency and lack of organization will ultimately lead to OSA being unable to complete as many audits, which will then lead to total audit costs for the State increasing, as more agencies must contract for much higher priced audits from CPA firms.

INTERNAL challenges and issues

- H. Continued staff losses due to retirement and turnover;
- I. Single salary cap that creates downward pressure on all other employee salaries;
- J. Statutory limitations that restricts the collection and expenditure of needed special funds;
- K. Generational retirements and loss of historical and institutional knowledge; and
- L. Less experienced workforce, greater training demands



The following are positive internal issues that are being explored and increased to alleviate and combat the negative challenges and issues facing the OSA:

- M. Additional recruiting
- N. CPA Becker Course training opportunities
- O. Use of interns
- P. Cross training and shared resources
- Q. Regular Peer reviews by national auditing standards team
- R. Improved technology resources

5(A). Internal Management Systems Used to Evaluate Agency Performance

OSA executive management continuously tracks cost-benefit and cost-ratio data. Constant review of expenditures by category and by division helps OSA maintain a high level of performance on a very limited budget. Individual OSA divisions regularly track and review per hour costs, generation of special fund revenue, and—with the assistance of OSA's Administrative Services Division—divisional expenditures in all categories—salaries and fringe, travel, commodity, contractual, etc.—thereby being able to understand the overall agency's performance with its strengths and weaknesses.

Project-by-project, OSA tracks how many man-hours are required for each audit and continuously looks for efficiencies. OSA conducts staff performance evaluations regularly based on work products. Additionally, OSA Directors, Supervisors, and Managers are encouraged to provide regular constructive verbal feedback to employees. OSA tracks training and education status of its employees, and considers it a benefit to allow employees to participate in annual CPE (required of its employees) at no charge to them. This is considered a benefit that may entice an employee to stay at OSA longer.

A portion of the data needed to establish performance measures is already being maintained. OSA captures other data (for Post Audit) using FY 1995 as a basis. All Division Directors are aware of the need to retain this information and have been asked for suggestions to modify or improve this measurement effort.



6. Agency Goals, Objectives, Strategies, and Measures by Program for FY 2020 thru FY 2024:

Program 1: Financial & Compliance Audit

GOAL A: Effective support of the state through performance of state and federally mandated annual audit operations.

OBJECTIVE A. 1. Timely completion of the Comprehensive Annual Financial Report (CAFR) and the State Single Audit.

Outcome 1: Provide protection to the 298 city entities impacted by the state's bond rating.

Outcome 2: Provide protection to the 82 county entities impacted by the state's bond rating.

Outcome 3: Provide protection to the 144 school districts impacted by the state's bond rating. (This does not include audits of the K-12 state-level schools or charter schools).

Outcome 4: Complete 50% of County Audits audited by CPA firms.

Outcome 5: Complete 50% of County Audits audited by OSA.

Outcome 6: Complete 10% of Single Audit federal programs audited by CPA firms.

Outcome 7: Complete 90% of Single Audit federal programs audited by OSA.

Outcome 8: Complete 90% of General Fund Assets accessed in the CAFR Opinion Units.

Outcome 9: Complete 90% of General Fund Reserves accessed in the CAFR Opinion Units.

A.1.1. STRATEGY: Assign sufficient staff with relevant expertise to complete audit work, per Governmental Accounting Standards Board (GASB) standards.

Output: Complete approximately 100 Finance & Compliance Audits annually.

Output: Complete approximately 100 Property/Inventory Audits annually.

Efficiency: Perform applicable federal audit work calculated annually to reflect actual agency hourly costs.

Explanatory: Lack of funding/resources and lack of cooperation by audit entities can hinder the ability to succeed in this area.

Program 2: Technical Assistance

GOAL A: Provide accurate, relevant, and timely information to government officials.

OBJECTIVE A. 1. Provision of information in response to government officials' inquiries to assist in their daily operations.

Outcome: Effect Customer Satisfaction Rating of 75% or greater (on scale of 1 to 10).



A.1.1. STRATEGY: Assign sufficient personnel and other resources to timely routing and response to information requests.

Output 1: Manage approximately 6,100 inquiries annually.

Output 2: Issue approximately 23,000 “technicalities” newsletter.

Efficiency: Maintain cost of \$15.00 per inquiry.

Explanatory: Lack of funding/resources can hinder the ability to succeed in this area.

OBJECTIVE A. 2. Provision of information to government officials through statutorily mandated training programs.

Outcome: Effect Customer Satisfaction Rating of 75% or greater (on scale of 1 to 10).

A.2.1. STRATEGY: Sufficient annual training schedules to meet statutory requirements.

Output: Manage approximately 70 training seminars annually.

Efficiency: Maintain Cost per Unit of approximately \$12.28 per hour for training.

Explanatory: Lack of funding/resources can hinder the ability to succeed in this area.

Program 3: Investigations

GOAL A: Recovery of misappropriated public resources.

OBJECTIVE A. 1. Timely and effective processing of complaints.

Outcome: Annual recovery of embezzled and/or misspent funds for approximately \$200,000.00.

A.1.1. STRATEGY: Assign sufficient personnel and other resources to timely route and process complaints.

Output: Compile approximately 14,400 case-related work hours.

Efficiency: Maintain 18% of total misspent funds as recovered funds.

Efficiency: Average time from intake call to disposition of 30 working days.

Explanatory: Lack of funding/resources and lack of cooperation by audit entities or prosecutors can hinder the ability to succeed in this area.

Program 4: Performance Audit

GOAL A: Audit the compliance with statutes as well as the efficiency and effectiveness of government operations at all levels.

OBJECTIVE A. 1. Meet statutory mandates for performance audit work.



Outcome: Provide annually more than 25 relevant positive changes affecting any level government resulting from recommendations advocated in Performance Audits or Bond Monitoring Reports.

A.1.1. STRATEGY: Assign sufficient personnel and other resources to complete school related performance audits.

Output: Complete approximately 10 performance audits annually.

Efficiency: Complete an average of 7 audits per person annually.

Explanatory: Lack of funding/resources and lack of cooperation by audit entities can hinder the ability to succeed in this area.

A.1.2. STRATEGY: Completion of the economic development bond audits as required by state statutes and contracts.

Output: Manage approximately 10 Bond Monitoring Programs or Projects annually.

Efficiency: Complete an average of 4 to 6 audits per person.

Explanatory: Lack of funding/resources and lack of cooperation by audit entities can hinder the ability to succeed in this area.

Program 5: Administrative Services

GOAL A: Staff employee support of field auditors and other direct line division employees at the Office of the State Auditor; general support for agency operations.

OBJECTIVE A. 1. Provide timely, efficient and effective support to sustain other ongoing program activities.

Outcome: Maintain variance of less than 45 days between baseline date and posting date for applicable transaction documents.

A.1.1. STRATEGY: Maintain sufficient staff to ensure effective support operations

Output 1: Process approximately 1,100 payment documents annually.

Output 2: Process approximately 1,200 billing documents annually.

Efficiency: Benchmark staff costs to line costs at ratio of 20%.

Explanatory: Lack of funding/resources can hinder the ability to succeed in this area.



Additional Information Statement Provided by OSA Regarding its Strategic Plan

OSA believes, based on discussions with staff experienced in public sector strategic planning that the removal of qualitative performance indicators actually weakens the agency's strategic plan. Additionally, outside persons, who may not understand what an agency actually does, should not necessarily be allowed to require certain quantitative measures because such measures may:

- A) Have no bearing on the actual performance or needs of an agency
- B) Put the agency in jeopardy with national and international standards or licensing boards
- C) May not measure an agency's performance and may only result in interesting but irrelevant information that is then used to determine an agency's appropriation.

Requiring an agency to quantify and define performance measures that the agency has no control over does not reflect the agency's performance. For example, the number of technical assistance calls an agency may receive is solely dependent on the number of outside individuals who may have questions due to a lack of information or education (or, another example, a natural resource agency would have no control over how much it rains). The number of questions received has nothing to do with OSA's performance. However, OSA would argue that the timely processing of such questions and the accuracy of the answer or re-routing of the question is absolutely a reflection of OSA performance and its benefit to the taxpayer.

Similarly, the numbers of hours expended on an investigation are always circumstantial. Every investigation is unique. A better measure of performance is how quickly from intake to final disposition a complaint is handled. OSA does not have prosecutorial power and is at the mercy of district attorneys, judges, juries, etc. How well (qualitative measure) a case is put together is much more relevant to the agency's performance than how an outside entity handles the case once it is turned over. Mistakes in investigation, testimony, or reporting are also better measures of our agency's performance.

OSA believes that it is important to allow an agency to define its own meaningful qualitative and quantitative performance measures that show the relationship to Statewide goals, but which also may provide a meaningful planning tool for the agency and useful information to those outside of the agency. When an agency is restricted in its planning, it may negatively impact performance or results as it expends effort tries to achieve goals and objectives that may be unattainable, irrelevant, unrealistic, or are not within the control of the agency.



PERFORMANCE INDICATORS AND MEASURES



OSA (155) FY 2020-2024 Strategic Plan

Department of Audit (155-00)

Name of Agency

1 - Finance & Compliance

PROGRAM NAME

PROGRAM OUTPUTS: (This is the measure of the process necessary to carry on the goals and objectives of this program. This is the volume produced, i.e., how many people served, how many documents generated.)

	FY 2018 ACTUAL	FY 2019 ESTIMATED	FY 2020 PROJECTED
1 Number of Audits Completed (Finance & Compliance) (#)	70	85	100
2 Number of Audits Completed (Property/Inventory)	100	100	100

PROGRAM EFFICIENCIES: (This is the measure of the cost, unit cost or productivity associated with a given outcome or output. This measure indicates linkage between services and funding, i.e., cost per investigation, cost per student or number of days to complete investigation.)

	FY 2018 ACTUAL	FY 2019 ESTIMATED	FY 2020 PROJECTED
1 Timely Completion of the CAFR to Include Authorized Extension(s) (1.00 = 100% for "yes").	1.00	1.00	1.00
2 Timely Completion of the State Single Audit to Include Authorized Extension(s) (1.00 = 100% for "yes").	1.00	1.00	1.00
3 Federal Audit Rate (Cost per Audit) (\$)	79.24	79.24	80.00

PROGRAM OUTCOMES: (This is the measure of the quality or effectiveness of the services provided by this program. This measure provides an assessment of the actual impact or public benefit of your agency's actions. This is the results produced, i.e., increased customer satisfaction by X% within a 12-month period, reduce the number of traffic fatalities due to drunk drivers within a 12-month period.)

	FY 2018 ACTUAL	FY 2019 ESTIMATED	FY 2020 PROJECTED
1 County Audits - Percentage Audited by CPA Firms (%)	61.00	60.00	50.00
2 County Audits - Percentage Audited by OSA (%)	39.00	40.00	50.00
3 Single Audit Audits - Percentage Audited by CPA Firms (%)	37.00	40.00	10.00
4 Single Audit Audits - Percentage Audited by OSA (%)	63.00	60.00	90.00
5 CAFR Opinion Units - Percentage General Fund Assets (%)	92.00	90.00	90.00
6 CAFR Opinion Units - Percentage General Fund Reserves (%)	98.00	90.00	90.00



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Name of Agency

2 - Technical Assistance

PROGRAM NAME

PROGRAM OUTPUTS: (This is the measure of the process necessary to carry on the goals and objectives of this program. This is the volume produced, i.e., how many people served, how many documents generated.)

	FY 2018 ACTUAL	FY 2019 ESTIMATED	FY 2020 PROJECTED
1 Technical Assistance Inquiries (#)	7,379.00	6,100.00	6,100.00
2 Training Seminars (#)	71.00	70.00	70.00
3 "Technicalities" - number issued (#)	23,297.00	23,000.00	23,000.00
4 Special Projects (#)	8.00	5.00	5.00

PROGRAM EFFICIENCIES: (This is the measure of the cost, unit cost or productivity associated with a given outcome or output. This measure indicates linkage between services and funding, i.e., cost per investigation, cost per student or number of days to complete investigation.)

	FY 2018 ACTUAL	FY 2019 ESTIMATED	FY 2020 PROJECTED
1 Cost per Technical Inquiry (\$)	15.00	15.00	15.00

PROGRAM OUTCOMES: (This is the measure of the quality or effectiveness of the services provided by this program. This measure provides an assessment of the actual impact or public benefit of your agency's actions. This is the results produced, i.e., increased customer satisfaction by x% within a 12-month period, reduce the number of traffic fatalities due to drunk drivers within a 12-month period.)

	FY 2018 ACTUAL	FY 2019 ESTIMATED	FY 2020 PROJECTED
1 Customer Satisfaction Rating (%)	75.00	75.00	75.00



OSA (155) FY 2020-2024 Strategic Plan

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Name of Agency

3 - Investigations

PROGRAM NAME

PROGRAM OUTPUTS: (This is the measure of the process necessary to carry on the goals and objectives of this program. This is the volume produced, i.e., how many people served, how many documents generated.)

	FY 2018 ACTUAL	FY 2019 ESTIMATED	FY 2020 PROJECTED
1 Case-related work hours (#)	16,356.00	14,400.00	14,400.00

PROGRAM EFFICIENCIES: (This is the measure of the cost, unit cost or productivity associated with a given outcome or output. This measure indicates linkage between services and funding, i.e., cost per investigation, cost per student or number of days to complete investigation.)

	FY 2018 ACTUAL	FY 2019 ESTIMATED	FY 2020 PROJECTED
1 Recovered funds as a percent of total misspent funds (%)	56.00	18.00	18.00

PROGRAM OUTCOMES: (This is the measure of the quality or effectiveness of the services provided by this program. This measure provides an assessment of the actual impact or public benefit of your agency's actions. This is the results produced, i.e., increased customer satisfaction by x% within a 12-month period, reduce the number of traffic fatalities due to drunk drivers within a 12-month period.)

	FY 2018 ACTUAL	FY 2019 ESTIMATED	FY 2020 PROJECTED
1 Recovered embezzled &/or misspent funds as a result of Investigations conducted by this office (\$)	1,203,447.91	200,000.00	200,000.00



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4 - Performance Audits

Name of Agency

PROGRAM NAME

PROGRAM OUTPUTS: (This is the measure of the process necessary to carry on the goals and objectives of this program. This is the volume produced, i.e., how many people served, how many documents generated.)

	FY 2018 ACTUAL	FY 2019 ESTIMATED	FY 2020 PROJECTED
1 Number of Bond Monitoring Projects	13.00	6.00	10.00
2 Number of Performance Audit Reports Completed	8.00	10.00	10.00

PROGRAM EFFICIENCIES: (This is the measure of the cost, unit cost or productivity associated with a given outcome or output. This measure indicates linkage between services and funding, i.e., cost per investigation, cost per student or number of days to complete investigation.)

	FY 2018 ACTUAL	FY 2019 ESTIMATED	FY 2020 PROJECTED
1 Complete an Average of 10-12 School Data Quality Audits per Person (1.00 = 100% for "yes").	0.00	0.00	0.00
2 Complete an Average of 5 Economic Development Bond Audits per Person (1.00 = 100% for "yes").	1.00	1.00	1.00
3 Timely Completion of the Verification of the MAEP Formula Estimate by February 28 (1.00 = 100% for "yes").	1.00	1.00	1.00

PROGRAM OUTCOMES: (This is the measure of the quality or effectiveness of the services provided by this program. This measure provides an assessment of the actual impact or public benefit of your agency's actions. This is the results produced, i.e., increased customer satisfaction by x% within a 12-month period, reduce the number of traffic fatalities due to drunk drivers within a 12-month period.)

	FY 2018 ACTUAL	FY 2019 ESTIMATED	FY 2020 PROJECTED
1 Number of positive changes recommended in Performance Audits or Bond Monitoring Reports	19.00	50.00	25.00



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Name of Agency

5 - Administration

PROGRAM NAME

PROGRAM OUTPUTS: (This is the measure of the process necessary to carry on the goals and objectives of this program. This is the volume produced, i.e., how many people served, how many documents generated.)

	FY 2018 ACTUAL	FY 2019 ESTIMATED	FY 2020 PROJECTED
1 Number of Payment Documents Generated (#)	1,062.00	1,100.00	1,100.00
2 Number of Billing/Invoices Documents Generated (#)	956.00	1,200.00	1,200.00

PROGRAM EFFICIENCIES: (This is the measure of the cost, unit cost or productivity associated with a given outcome or output. This measure indicates linkage between services and funding, i.e., cost per investigation, cost per student or number of days to complete investigation.)

	FY 2018 ACTUAL	FY 2019 ESTIMATED	FY 2020 PROJECTED
1 Ratio of Staff Costs Compared to Line Costs (benchmark at 20% of agency budget) (%)	14.00	20.00	20.00

PROGRAM OUTCOMES: (This is the measure of the quality or effectiveness of the services provided by this program. This measure provides an assessment of the actual impact or public benefit of your agency's actions. This is the results produced, i.e., increased customer satisfaction by x% within a 12-month period, reduce the number of traffic fatalities due to drunk drivers within a 12-month period.)

	FY 2018 ACTUAL	FY 2019 ESTIMATED	FY 2020 PROJECTED
1 Average baseline date to posting date variance in days (#)	45	45	45