



# Report Highlights

## Louisiana Department of Environmental Quality Relevance and Reliability of Performance Information

DARYL G. PURPERA,  
CPA, CFE

Audit Control # 40120011  
Performance Audit Services • November 2012

### Why We Conducted This Audit

Louisiana Revised Statute 39:87.3 (D)(E) directs the Louisiana Legislative Auditor to provide an assessment of state agencies' performance data. In accordance with this requirement, we scheduled an audit on the relevance and reliability of performance information of the Office of Environmental Compliance (OEC) within the Louisiana Department of Environmental Quality (LDEQ).

### What We Found

**Relevance of Performance Information.** Overall, LDEQ's performance information for the four divisions we reviewed within OEC is relevant. We found that performance information existed for the divisions and that all objectives are aligned, measurable, and understandable. However, LDEQ could improve its performance information by ensuring all objectives are time-bound.

Summary of Relevancy Results OEC Performance Information Fiscal Year 2012	
Criteria*	Results
Performance Information Exists	Yes
Aligned	Yes
Objectives are Measureable and Time-Bound	All objectives are measureable. Two (29%) of the seven objectives are not time-bound.
Outcome Indicator Exists for Each Objective	Yes
Understandable	Yes

\*The criteria we used to assess relevance is from *Manageware: A Practical Guide to Managing for Results*.

**Reliability of Performance Indicators.** Within OEC, we found that three (50%) of the Underground Storage Tank and Remediation Division's six key outcome performance indicators were reliable. Two (33%) of the six were reliable with qualifications.

This means that while our calculations were within +/-5% of LDEQ's calculation, the controls over data collection and reporting for these indicators were not adequate to always ensure accuracy and consistency of the calculation.

Summary of Reliability Results First Quarter Fiscal Year 2012		
Category	Number of Indicators	Percentage of Indicators
Reliable	3	50%
Reliable with Qualifications	2	33%
Unreliable	1	17%
<b>Total</b>	<b>6</b>	<b>100%</b>

We also identified one (17%) indicator that was unreliable because OEC reported the performance data in the Louisiana Performance Accountability System incorrectly.

**LDEQ agreed with all of our recommendations. See management's full response in report.**

View the full report at [www.la.gov](http://www.la.gov).