



Report Highlights

Louisiana Department of Agriculture and Forestry Relevance and Reliability of Performance Information

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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 for the Office of Animal Health and Food Safety (AHFS) within the Louisiana Department of Agriculture and Forestry (LDAF).

What We Found

Relevance of Performance Information. Overall, LDAF's performance information for the six activities we reviewed within AHFS is relevant. We found that performance information existed for the selected activities and that all objectives are measurable. However, LDAF could improve its performance information by ensuring all objectives are aligned with their performance indicators, time-bound, and include at least one outcome indicator. In addition, LDAF should ensure that all performance indicators contain language that is easy to understand.

Summary of Relevancy Results AHFS Performance Information Fiscal Year 2012	
Criteria*	Results
Performance Information Exists	Yes
Aligned	One (17%) of the six objectives is not aligned with its performance indicators.
Objectives are Measureable and Time-Bound	All objectives are measureable. Five (83%) of the six objectives are not time-bound.
Outcome Indicator Exists for Each Objective	One (17%) of the six objectives did not include at least one outcome indicator.
Understandable	Two (7%) of the 29 performance indicators did not contain easy-to-understand language or explanatory notes to explain professional or technical jargon used.

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

Reliability of Performance Indicators. We found four (57%) of AHFS's seven key outcome performance indicators were reliable with qualifications. This means that while our calculations were within +/-5% of LDAF's calculation, the controls over data collection and reporting for these indicators were not adequate to always ensure accuracy and consistency of the calculation. We also identified two (29%) indicators that were unreliable and one (14%) with reliability undetermined due to input errors, incorrect calculations, and the agency not retaining supporting documentation.

Summary of Reliability Results First Quarter Fiscal Year 2012		
Category	Number of Indicators	Percentage of Indicators
Reliable	0	0%
Reliable with Qualifications	4	57%
Unreliable	2	29%
Reliability Undetermined	1	14%
Total	7	100%

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

View the full report at www.lla.la.gov.