



Report Highlights

Louisiana Department of Wildlife and Fisheries Relevance and Reliability of Performance Information

DARYL G. PURPERA,
CPA, CFE

Audit Control # 40110056
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 Fisheries and Enforcement programs within the Louisiana Department of Wildlife and Fisheries (LDWF).

What We Found

Relevance of Performance Information. Overall, LDWF's performance information for the seven activities we reviewed within the Fisheries and Enforcement programs is relevant. For both programs, we found that performance information existed for all activities and all objectives were aligned with their performance indicators, measurable, understandable, and had at least one outcome indicator. However, LDWF could improve its performance information by ensuring all objectives are time-bound.

Summary of Relevancy Results Fisheries and Enforcement Programs' Performance Information Fiscal Year 2012		
Criteria*	Fisheries Program	Enforcement Program
Performance Information Exists	Yes	Yes
Aligned	Yes	Yes
Objectives are Measurable and Time-Bound	All objectives are measurable. None (0%) of the four objectives are time-bound.	All objectives are measurable. None (0%) of the three objectives are time-bound.
Outcome Indicator Exists for Each Objective	Yes	Yes
Understandable	Yes	Yes

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

Reliability of Performance Indicators. We found that two (23%) of the Fisheries program's nine key outcome performance indicators were reliable with qualifications. This means that while our calculations were within +/-5% of LDWF'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 three (33%) indicators that were unreliable and one (11%) with reliability undetermined because the agency did not have supporting documentation or formalized procedures for the calculation.

Summary of Reliability Results Fourth Quarter Fiscal Year 2011		
Category	Number of Indicators	Percentage of Indicators
Reliable	3	33%
Reliable with Qualifications	2	23%
Unreliable	3	33%
Reliability Undetermined	1	11%
Total	9	100%

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

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