

DEPARTMENT OF EDUCATION  
STATE ACTIVITIES AND  
SUBGRANTEE ASSISTANCE BUDGET UNITS



PERFORMANCE AUDIT  
ISSUED APRIL 13, 2011

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

April 13, 2011

The Honorable Joel T. Chaisson, II,  
President of the Senate  
The Honorable Jim Tucker,  
Speaker of the House of Representatives

Dear Senator Chaisson and Representative Tucker:

This report provides the results of our performance audit on the Department of Education's (DOE) Performance Indicators.

The report contains our findings, conclusions, and recommendations. Appendix A contains the DOE response to this report. I hope this report will benefit you in your legislative decision-making process.

We would like to express our appreciation to the management and staff of the DOE for their assistance during this audit.

Sincerely,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is written in a cursive style.

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

DGP/dl

DOE 2011

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# Office of Legislative Auditor

Daryl G. Purpera, CPA, CFE, Legislative Auditor



Department of Education, State Activities and  
Subgrantee Assistance Budget Units

April 2011

Audit Control # 40090018

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## Objectives and Overall Results

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Louisiana Revised Statute (R.S.) 39:87.3 (D) (E) directs the Office of Legislative Auditor to provide an assessment of state agencies' performance data. To fulfill this requirement, we examined the relevance and reliability of the performance indicators and indicator data for the Department of Education's (DOE) State Activities and Subgrantee Assistance budget units. The audit objectives and results of our work are as follows:

**Objective 1:** Are the performance indicators for fiscal year 2011 relevant?

**Results:** Performance indicators for fiscal year 2010 - 2011 for DOE's State Activities and Subgrantee Assistance budget units are generally relevant based on the following criteria:

- State Activities and Subgrantee Assistance budget units' mission, goals and objectives are related to their legal authority.
- Twenty-three activities (55%) have at least one objective and one key performance indicator. The remaining 19 do not.
- Of the 23 activities that have objectives and performance indicators, all have at least one outcome indicator that measures progress toward that activity's objective.
- DOE has developed some performance indicators that are aligned with outcome measures used by professional organizations and best practice states.
- DOE management generally uses its performance indicator data to gauge the overall performance of its programs and to guide management decisions; however, it does not have comprehensive, agency-wide policies and procedures in place for the use of indicator data.

**Objective 2:** Were the performance indicators reported reliably for the 3<sup>rd</sup> quarter of fiscal year 2009 - 2010?

**Results:** The majority of DOE's performance indicators are reliable. To assess reliability, we re-calculated performance indicator values. Those values within plus or minus 4% of actual performance were considered reliable. Of the 37 indicators reviewed,

we found that 31 (84%) were reliable. We could not fully determine if three indicators were accurate because we could not confirm data used to calculate the indicators was accurate. Three other indicators did not meet our criteria thus were not reliable due to incomplete data, input errors, or incorrect calculations. We also identified eight indicators that had calculation or counting errors but were still within plus or minus 4% of actual values.

## Background

The primary goal of the Department of Education (DOE) is to improve the achievement of all students by improving teaching and learning in Louisiana schools. DOE's budget is divided into six budget units. Our audit scope included two of these budget units, the State Activities budget unit and the Subgrantee Assistance budget unit. We reviewed the two budget units together because Subgrantee Assistance provides flow-through money to local educational agencies while State Activities manages the Subgrantee Assistance funds. The two budget units have duplicate performance indicators. State Activities and Subgrantee Assistance had a total budget of \$1,782,054,169 enacted for fiscal year 2009 - 2010. This total accounted for 33% of DOE's budget. State Activities had a total of 575 authorized positions. Subgrantee Assistance has no authorized positions as it serves as a pass-through function for the State Activities unit.

### Objective 1: Are the performance indicators for fiscal year 2011 relevant?

Overall, we found that DOE's performance indicators for fiscal year 2011 are relevant and meaningful based on the following criteria:

- Mission, goals and objectives relate to its legal authority.
- Major program activities have at least one outcome indicator.
- Indicators are consistent with best practices.
- Indicators are used to make decisions and manage its programs.

Specific results of our work are summarized below.

**State Activities and Subgrantee Assistance budget units' mission, goals, and objectives are related to their legal authority.** DOE uses Manageware, a publication developed by the Office of Planning and Budget (OPB) within the Division of Administration, as its guidance for developing, monitoring, and reporting performance indicators. According to Manageware, performance indicators should be relevant and meaningful, which includes ensuring program mission, goals, and objectives relate to its legal authority. We compared the missions, goals, and objectives for the offices/programs within DOE's State Activities and Subgrantee Assistance budget units, as listed in the 2011 Executive Budget, to their federal and state legal authority and found that the missions, goals, and objectives are related to its offices/programs' federal and state legal authority.

**Of the 42 activities under State Activities and Subgrantee Assistance, 23 (55%) have at least one objective and one key performance indicator.** The remaining 19 (45%) did not have any objectives or performance indicators listed in the fiscal year 2011 Executive Budget. While DOE submitted objectives and performance indicators for 41 of the 42 activities to the OPB, not all performance information was included in the executive budget and executive

budget supporting document. See **Appendix C** for a list of the 19 activities that do not have any performance information in DOE's 2011 Executive Budget.

**Of the 23 activities that have objectives and performance indicators, all have at least one outcome indicator that measures progress toward that activity's objective as required by the OPB.** According to Manageware, each objective must have at least one outcome, efficiency, or quality performance indicator to provide a clear view of progress toward an activity's objective. DOE has developed 108 performance indicators for activities under the State Activities and Subgrantee Assistance budget units. These 108 indicators include the following:

- 58 (54%) outcome indicators
- 33 (30%) output indicators
- 3 (3%) input indicators
- 2 (2%) efficiency indicators
- 12 (11%) quality indicators

**DOE has developed some performance indicators that are aligned with outcome measures used by professional organizations and best practice states.** According to Manageware, one of the characteristics of valuable performance indicators is that they are comparable externally. For example, they compare the program's current performance with performance in previous years and they compare the program with similar programs operated in other states or the private sector.

We selected five of DOE's major activities under the State Activities and Subgrantee Assistance budget units. We compared their performance indicators to professional organizations and best practice states.<sup>1</sup> The five activities have a total of 25 key performance indicators. Thirteen of the 25 (52%) indicators are consistent with professional organizations and best practices. Exhibit 1 lists the total number of DOE's indicators that are consistent with best practices and additional outcome indicators used by the professional organizations and/or best practice states that DOE could use.

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<sup>1</sup> Professional Organizations include ACHIEVE - American Diploma Project, National Math Advisory Panel, National Institute for Early Education Research, and National Jobs for America's Graduates Model. Best practice states include Oklahoma (Career and Technical Education); Florida and Kentucky (Reading First Programs); Oklahoma, Florida, Wisconsin, Texas, and Arkansas (Pre-Kindergarten programs).

**Exhibit 1**  
**DOE's Performance Indicators vs. Professional Organizations and Best Practice States**

Activity	Total Number of DOE's Key Indicators	Number of DOE's Indicators Consistent With Best Practices	Additional Indicators Used by Best Practices That Could Be Used by DOE
High School Redesign	8	4	<ul style="list-style-type: none"> <li>• Percentage of students earning college credit while in high school*</li> </ul>
Career and Technical Education	6	3	<ul style="list-style-type: none"> <li>• Academic attainment in reading/language arts and mathematics rate</li> <li>• Secondary school completion rate</li> <li>• Student graduation rate</li> <li>• Nontraditional participation and completion rate</li> </ul>
Jobs for America's Graduates (JAG) Louisiana **	0	0	<ul style="list-style-type: none"> <li>• Graduation/GED completion rate</li> <li>• Positive outcome rate</li> <li>• Job placement rate</li> <li>• Full-time jobs rate</li> <li>• Full-time placement rate</li> </ul>
Ensuring Literacy and Numeracy for All	7	2	No additional indicators identified
LA-4 Prekindergarten Program	4	4	N/A

\*DOE uses a similar indicator, Number of Dually Enrolled Students, for its Career and Technical Education program.

\*\*Per DOE staff, DOE collects and reports the data for the 5 performance indicators established by the National JAG Model. However, Louisiana DOE did not adopt and include these 5 indicators in the Executive Budget for JAG-LA.

**Source:** Prepared by legislative auditor's staff using information from the Executive Budget Supporting Document (fiscal year 2010 - 2011) and information obtained from professional organizations and best practice states.

**DOE management generally uses its performance indicator data to gauge the overall performance of its programs and to guide management decisions; however, it does not have comprehensive, agency-wide policies and procedures in place for the use of indicator data.** According to Manageware, each agency must indicate how each performance indicator is used in management decision making. While DOE program managers generally use performance indicator data in making decisions and managing their programs, the management and staff we spoke with told us that DOE does not have formal, written, comprehensive, agency-wide policies and procedures in place for how it uses this data. However, DOE has created the Superintendent's Delivery Unit that uses data to examine how best and most efficiently to meet

the agency's short- and long-term goals. This unit is first examining the High School Redesign Initiative and its activities.

**Recommendation 1:** DOE should continue to work with the OPB staff to ensure that all DOE activities have at least one objective and one outcome-based indicator listed in the Executive Budget.

**Summary of Management's Response:** DOE agrees with this recommendation.

**Recommendation 2:** DOE management should develop formal, written, agency-wide policies and procedures on how each of its programs will use performance data.

**Summary of Management's Response:** DOE agrees with this recommendation.

**Objective 2: Were the performance indicators reported reliably for 3<sup>rd</sup> quarter fiscal year 2009 - 2010?**

Overall, the majority of DOE’s performance indicators are reliable. To assess reliability, we re-calculated performance indicator values. Those values within plus or minus 4% of actual performance were considered reliable. Of the 37 indicators reviewed, we found that 31 (84%) were reliable. Three indicators were not reliable due to incorrect calculation methodology or incomplete data. We could not determine the reliability of three other indicators. **Appendix D** provides a summary of whether each indicator met or did not meet the above criteria. More detail concerning this analysis is summarized below.

**Most indicators are reliable.** The values DOE reported for 31 of its 37 (84%) key performance indicators for the 3<sup>rd</sup> quarter of fiscal year 2009 - 2010 are accurate. We found three indicators that are not reliable. These indicators and an explanation of why they are not reliable are summarized in Exhibit 2.

Exhibit 2	
DOE’s Unreliable Performance Indicators	
Performance Indicator	Explanation
Number of dually enrolled students	<b>Incomplete Data/ Inaccurate Indicator Value:</b> DOE gathers data for this indicator from a database maintained by a third-party vendor, as well as data from the Board of Regents (BOR). Fiscal year 2010 data was not available through the database until after the fiscal year ended so DOE staff used self-reported Fall 2009 semester data from school districts. In addition, DOE could not obtain any data from BOR.
Percentage of teacher certification applicants that report the experience as “satisfactory” or above	<b>Inaccurate Calculation Methodology:</b> DOE staff incorrectly included the survey category “Neither Satisfied/Dissatisfied” when calculating the indicator value.
Percentage of children referred by Part C prior to age 3, who are found eligible for Part B, and who have an Individual Education Plan developed and implemented by their third birthdays	<b>Inaccurate Calculation Methodology:</b> DOE incorrectly used the average of all four quarters instead of the 3 <sup>rd</sup> quarter value to calculate the cumulative figure. In addition, DOE used preliminary data when calculating the first two quarters but did not use available updated data when calculating the 3 <sup>rd</sup> quarter value.
<b>Source:</b> Prepared by legislative auditor’s staff using information from the Executive Budget Supporting Document (fiscal year 2010 - 2011), interviews with DOE staff and reviews of DOE documentation.	

We found three instances in which we could not fully determine if the indicator was reliable because we could not confirm data used to calculate the indicator was accurate and complete. Exhibit 3 lists these three indicators.

<b>Exhibit 3</b>	
<b>Performance Indicators That We Could Not Determine Whether Value Was Reliable</b>	
<b>Performance Indicator</b>	<b>Explanation</b>
Percentage of school districts with AUS and SI schools participating in RESC Accountability and Professional Development/technical assistance activities	Data was self-reported by regional staff. DOE state office staff did not compare source documents to the reported data before sending it to archives. Therefore, we could not verify that the reported indicator value was correct.
Percentage of satisfactory participant evaluations of Professional Development activities	Data was self-reported by regional staff. DOE state office staff did not compare source documents to the reported data before sending it to archives. Therefore, we could not verify that the reported indicator value was correct.
Percentage of outstanding participant evaluations of Professional Development activities	Data was self-reported by regional staff. DOE state office staff did not compare source documents to the reported data before sending it to archives. Therefore, we could not verify that the reported indicator value was correct.
<b>Source:</b> Prepared by legislative auditor’s staff using information from LaPAS and the Executive Budget Supporting Document (fiscal year 2009 - 2010).	

**Some indicators had other issues but were still reliable.** While assessing reliability, the audit team identified other issues related to the performance indicators that need to be addressed. These other issues include:

- Eight instances of DOE miscalculating the performance indicator. We found that these indicators had calculation or counting errors. While these eight values were reliable per our criteria, the issue could affect the reliability of future reporting. Inaccurate calculations directly relate to a lack of review of the indicator value. See **Appendix E, Exhibit 4** for a list of performance indicators with incorrect calculations.
- Two instances where DOE lacks controls over third-party data. The Louisiana Community and Technical College System (LCTCS) and industry partners provide Industry Based Certification (IBC) training for teachers. DOE relies on data from these entities when calculating the indicators “Number of teachers receiving IBC training” and “Percent of teachers receiving IBC training.” We found that LCTCS does not provide DOE source documents to verify the data they send. In addition, DOE does not have a formal collection system for either

LCTCS or industry partners. Because DOE cannot ensure the third-party data is complete and accurate, it cannot ensure that the indicator value is reliable.

- Nineteen instances of DOE not reporting performance indicators as cumulative figures, as required by the OPB. Nine of the 19 are annual indicators that are generated only once a year. See **Appendix E, Exhibit 5** for a list of performance indicators that are not reported as cumulative figures.

**Recommendation 3:** DOE should develop a system to collect accurate and sufficient data from the BOR and LCTCS that is used to calculate the following indicators:

- Number of dually enrolled students
- Number of teachers receiving IBC training
- Percentage of teachers receiving IBC training

**Summary of Management’s Response:** DOE agrees with this recommendation.

**Recommendation 4:** For the “Percentage of teacher certification applicants that report the experience as satisfactory or above” indicator, DOE should ensure that it does not include survey data from the “neither satisfied/dissatisfied” category.

**Summary of Management’s Response:** DOE agrees with this recommendation.

**Recommendation 5:** For the “Percentage of children referred by Part C prior to age 3, who are found eligible for Part B, and who have an Individual Education Plan developed and implemented by their third birthdays” indicator, DOE should use correct methodology and updated data when calculating the indicator value.

**Summary of Management’s Response:** DOE agrees with this recommendation.

**Recommendation 6:** DOE should ensure that it maintains data that is sufficient and verifiable for the following indicators:

- Percentage of school districts with AUS and SI schools participating in RESC Accountability and Professional Development/technical assistance activities
- Percentage of satisfactory participant evaluations of Professional Development activities
- Percentage of outstanding participant evaluations of Professional Development activities

**Summary of Management's Response:** DOE agrees with this recommendation.

**Recommendation 7:** For the following indicators, DOE should ensure that it reviews the accuracy of the calculation for the indicator value:

- Percentage of statewide superintendent's memorandums to the public school systems posted on the DOE Web site
- Percentage of participants who rate the programs to be satisfactory or above quality
- Percent of eligible schools receiving needs assessment services
- Number of nutrition assistance technical assistance visits
- Percent of teachers receiving IBC training
- Number of teachers receiving IBC training
- Number of school districts with AUS and SI schools
- Percentage of participating agencies providing tuition assistance to teachers with Local Teacher Quality Block Grant 8(g) funds

**Summary of Management's Response:** DOE agrees with this recommendation.

**Recommendation 8:** DOE should report cumulatively on a quarterly basis to show actual year-to-date performance.

**Summary of Management's Response:** DOE agrees with this recommendation.

**APPENDIX A: Management's Response**





**STATE OF LOUISIANA**  
**DEPARTMENT OF EDUCATION**  
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March 17, 2011

Mr. Daryl G. Purpera  
State Legislative Auditor  
Office of the Legislative Auditor  
Post Office Box 94397  
Baton Rouge, Louisiana 70804-9397

RE: Department of Education Performance Audit

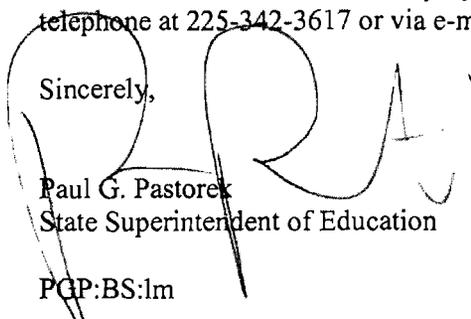
Dear Mr. Purpera:

Please accept this letter as the Louisiana Department of Education's (LDOE's) official response to the draft audit report submitted by your office of the performance audit for the LDOE for the fiscal year ended June 30, 2010. A review of the audit report has been completed and we generally concur with each of the recommendations.

In reference to the first recommendation, the LDOE will continue to work with the State Office of Planning and Budget to be in compliance with budgetary requirements as related to performance issues. For recommendation number two, the Department will draft written, agency-wide policies and procedures on how each program will use its performance data. For recommendations three through eight, the Department will begin work immediately to improve procedures to ensure that indicators are sufficient, accurate, and verifiable.

The Department takes very seriously the performance indicator system and is dedicated to ensuring it is useful and accurate. Further questions concerning this response may be directed to Beth Scioneaux, Deputy Superintendent for Management and Finance, by telephone at 225-342-3617 or via e-mail at [Beth.Scioneaux@la.gov](mailto:Beth.Scioneaux@la.gov).

Sincerely,

  
Paul G. Pastorek  
State Superintendent of Education

PGP:BS:lm

Attachment

c: Beth Scioneaux, LDOE

*"An Equal Opportunity Employer"*

## APPENDIX B: Audit Initiation, Scope and Methodology

We conducted this performance audit under the provisions of Title 24 of the Louisiana Revised Statutes (R.S.) of 1950, as amended. R.S. 39:87.3 (D) (E) directs the Office of Legislative Auditor to provide an assessment of state agencies' performance data. Our audit focused on the relevance and reliability of the performance indicators and indicator data for the Department of Education's (DOE) State Activities and Subgrantee Assistance budget units. We chose these because they cover major DOE programs. Combined, these two units include a total of 11 offices/programs. In addition, the two units have duplicate performance indicators. The audit objectives were to answer the following questions:

1. Are the performance indicators for fiscal year 2011 relevant?
2. Were the performance indicators reported reliably for 3<sup>rd</sup> quarter fiscal year 2009 - 2010?

We conducted this performance audit in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. To answer our objectives, we reviewed internal controls relevant to the audit objectives and performed the following audit steps for each objective:

**Objective 1:** Are the performance indicators for fiscal year 2011 relevant?

- Conducted background research and a risk assessment, including reviewing state and federal laws relating to performance accountability
- Reviewed and identified State Activities and Subgrantee Assistance's performance indicators, mission, goals, and objectives in the Executive Budget Documents of fiscal year 2010 - 2011, as well as their activities (initiatives)
- Identified the federal and state legal authority for the activities under State Activities and Subgrantee Assistance and compared them to the mission, goals, and objectives
- Reviewed State Activities and Subgrantee Assistance's 108 performance indicators of fiscal year 2010 - 2011 for relevancy by determining if indicators represented each program activity and whether there were outcome indicators for each program activity

- Researched best practices and compared State Activities and Subgrantee Assistance's performance indicators to best practices from professional organizations and other states
- Interviewed DOE staff and management to determine how they use performance data to make decisions and manage its programs
- Reviewed Manageware, OPB's guidance documentation on performance indicators

**Objective 2:** Were the performance indicators reported reliably for 3<sup>rd</sup> quarter fiscal year 2009 - 2010?

- Assessed the control structure and reliability for 37 State Activities and Subgrantee Assistance performance indicators from fiscal year 2009 - 2010
- Interviewed DOE staff on State Activities and Subgrantee Assistance's performance indicators, the data used for the calculation, data collection process, and calculation methodology
- Conducted an online survey and interviewed management to assess performance indicator input, process, and review controls
- Examined DOE's policies and procedures relating to our audit objectives
- Compared State Activities and Subgrantee Assistance's performance indicators in the Executive Budget Documents to Louisiana Performance Accountability System (LaPAS)
- Obtained and analyzed performance indicator source data for accuracy and completeness, including database report coding
- Analyzed performance indicator calculation methodology for accuracy
- Recalculated the performance indicators based on established calculation methodology
- Reviewed LaPAS reported results for entry errors
- Assessed performance indicator names and data for clarity

**APPENDIX C: List of DOE's Activities That Lack Performance Information  
in the Fiscal Year 2011 Executive Budget Documents**

Activity	
1.	Value Added Assessment of Student, Teacher, and School Performance
2.	IDEA B-Section 619 Preschool Programs
3.	Jobs for America's Graduates (JAG) and Educational Mission to Prepare Louisiana Youth (EMPLOY)
4.	Dropout Early Warning System (DEWS), Alternative School and Options
5.	Even Start Family Literacy
6.	Ceil J Picard Educational & Recreational Center
7.	Turning Around Failing School - School Improvement
8.	Academic Standard and Curriculum
9.	Professional Growth Opportunities for Educators
10.	State/IDEA Technology
11.	Turning Around Failing School - Turnaround Specialist Program
12.	Teacher Recruitment
13.	Office of School and Community Support - Support Services
14.	Crisis Assistance and Prevention
15.	Educational and School Health Services
16.	Support for Transitions - Migrant Education and English Language Acquisition
17.	Family Engagement in Schooling-Parental Involvement
18.	Education Excellence Fund
19.	Funding Type 2 Charter Schools
<b>Source:</b> Prepared by legislative auditor's staff using information from the Executive Budget Supporting Document (fiscal year 2010 - 2011).	

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**APPENDIX D: Summary of the Reliability of DOE's Performance Indicator Data  
in Fiscal Year 2011 - 3<sup>rd</sup> Quarter**

<b>PI Number</b>	<b>Performance Indicator</b>	<b>Target</b>	<b>Value Reported</b>	<b>Actual Performance</b>	<b>Accurately Reported within +/- 4%?</b>
<b>State Activities Budget Unit</b>					
8479	Percentage of Communications Office users rating information services as good or excellent on a customer satisfaction survey	90.00%	97.87%	97.87%	Yes
15809	Percentage of statewide Superintendent's Memorandums to the public school systems posted on the DOE Web site	97.50%	98.00%	95.00%	Yes
8483	Percentage agency employee performance reviews and plans completed within established civil service guidelines	75.00%	74.40%	74.40%	Yes
20211	Percent of K-3 students in Reading First schools scoring on grade level on Reading First assessments	55.00%	61.00%	61.00%	Yes
15839	Number of schools receiving Reading First funding through the state sub grant to the eligible LEAs	101	101	101	Yes
20212	Number of districts receiving services through Reading First funding	23	0	0	Yes
23263	Percent of teachers receiving IBC training	29.00%	28.60%	28.20%	Yes
23264	Number of teachers receiving IBC training	640	648	630	Yes
23266	Number of dually enrolled students	13,247	13,594	unknown*	No
5550	State dollars saved as a result of audits	\$6,169,854	\$6,033,317	\$6,033,317	Yes
5551	Cumulative amount of MFP funds saved through audit function	\$71,222,128	\$77,257,445	\$77,257,445	Yes
10814	Percentage IT personnel to total DOE/LEAs personnel supported	0.30%	0.27%	0.27%	Yes
23279	Percent of time that servers are available	99.00%	99.89%	99.89%	Yes
15817	Percent of eligible schools receiving needs assessment services	3.35%	8.89%	8.52%	Yes
10915	Number of Distinguished Educators (DE's) assigned to School Improvement 3, 4, and 5 schools	18	17	17	Yes

PI Number	Performance Indicator	Target	Value Reported	Actual Performance	Accurately Reported within +/- 4%?
8503	Percentage of certification requests completed within the 45-day guideline	95.00%	100.00%	100.00%	Yes
23282	Percentage of teacher certification applicants that report the experience as "satisfactory" on the teacher certification survey	95.00%	94.90%	86.40%	No
23283	Average number of days taken to issue standard teaching certificates	10	6.79	6.79	Yes
8506	Percentage of participants that rate the activity to be of satisfactory or above quality	95.00%	100.00%	100.00%	Yes
10910	Percentage of districts with AA, SCF, and AUS schools accepting technical assistance	100.00%	100.00%	100.00%	Yes
8515	Number of LCET school improvement/assistance programs conducted	90	39	39	Yes
23287	Percentage of participants who rate the programs to be satisfactory or above quality	90.00%	98.80%	98.60%	Yes
10983	Number of sponsor reviews of eligible School Food and Nutrition sponsors for meals served in compliance with USDA guidelines	70	94	94	Yes
10985	Number of sponsor reviews of eligible Child and Adult Care Food and Nutrition sponsors for meals served in compliance with USDA guidelines	120	151	151	Yes
5652	Number of nutrition assistance technical assistance visits	550	667	665	Yes
5651	Number of nutrition assistance training sessions and workshops	60	58	58	Yes
13845	Percentage of school districts with AA and SI 2 through 4 schools participating in RESC Accountability Professional Development/technical assistance activities	90.00%	95.31%	n/a	Cannot determine
13846	Number of school districts with AA and SI 2 through 4 schools	54	34	33	Yes
23291	Percentage of satisfactory participant evaluations of Professional Development activities	95.00%	99.40%	n/a	Cannot determine
23292	Percentage of outstanding participant evaluations of Professional Development activities	50.00%	73.21%	n/a	Cannot determine

PI Number	Performance Indicator	Target	Value Reported	Actual Performance	Accurately Reported within +/- 4%?
<b>Subgrantee Assistance Budget Unit</b>					
13362	Percentage of at-risk children served (LA4/IAT-DSS)	31.90%	44.00%	44.00%	Yes
13363	Number of at-risk preschool children served (LA4/IAT-DSS)	14,400	17,232	17,232	Yes
22140	Percentage of children referred by Part C prior to age 3, who are found eligible for Part B, and who have an Individual Education Plan (IEP) developed & implemented by their third birthdays	100.00%	88.66%	82.21%	No
15541	Percentage of participating agencies providing tuition assistance to teachers with Local Teacher Quality Block Grant 8(g) funds	100.00%	100.00%	95.74%	Yes
8525	Number of LEA sites served operating in accordance with NCLB guidelines	79	79	79	Yes
15844	Number of students participating	24500	41704	41704	Yes
20219	Percentage of the week's menus of the sponsors monitored that meet USDA dietary requirements	60.00%	56.09%	56.09%	Yes
<p>*DOE informed us that it was unable to obtain any data for this indicator value so it used the self-reported data from the previous quarter.  <b>Source:</b> Prepared by legislative auditor's staff using data obtained from LaPAS.</p>					

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## APPENDIX E

## Exhibit 4

## Performance Indicators With Incorrect Calculation

LaPAS Number	Performance Indicator
15809	Percentage of Statewide Superintendent's Memorandums to the public school systems posted on the DOE Website
23287	Percentage of participants who rate the programs to be satisfactory or above quality
15817	Percent of eligible schools receiving needs assessment services
5652	Number of nutrition assistance technical assistance visits
23263	Percent of teachers receiving IBC training
23264	Number of teachers receiving IBC training
13846	Number of school districts with AUS and SI schools
15541	Percentage of participating agencies providing tuition assistance to teachers with Local Teacher Quality Block Grant 8(g) funds

**Source:** Prepared by legislative auditor staff using information from LaPAS and the Executive Budget Supporting Document (fiscal year 2009 - 2010).

## Exhibit 5

## Non-Cumulative Performance Indicators

LaPAS Number	Performance Indicator
15839*	Number of schools receiving Reading First funding through the state sub-grant to eligible LEAs
20212*	Number of districts receiving services through Reading First funding
23287	Percentage of participants who rate the programs to be satisfactory or above quality
20211	Percentage of K-3 students in Reading First schools scoring on grade level on Reading First assessments
5550*	State dollars saved as a result of audits
5551*	Cumulative amount of MFP funds saved through audit function
15817	Percent of eligible schools receiving needs assessment services
10915*	Number of Distinguished Educators assigned to AUS 3 and above schools
8506	Percentage of participants that rate the activity to be of satisfactory or above quality
10910*	Percentage of districts with AA, SCF, and AUS schools accepting technical assistance
13362	Percentage of at-risk children served
13363	Number of at-risk children served

<b>Exhibit 5</b>	
<b>Non-Cumulative Performance Indicators</b>	
<b>LaPAS Number</b>	<b>Performance Indicator</b>
23266	Number of dually enrolled students
23279	Percent of time servers are accessible
23282	Percentage of teacher certification applicants that report the experience as "satisfactory" on the teacher certification survey.
13846*	Number of school districts with AUS and SI schools
23292	Percentage of outstanding participant evaluations of Professional Development activities
15541*	Percentage of participating agencies providing tuition assistance to teachers with Local Teacher Quality Block Grant 8(g) funds
8525*	Number of LEA sites served operating in accordance with NCLB Guidelines for Title IV (Safe & Drug Free Schools) and Title IX (Potentially Dangerous Schools)
*Annual indicators that are generated once a year.	
<b>Source:</b> Prepared by legislative auditor's staff using data obtained from LaPAS.	