Addressing Operating Risk and Improving the Efficiency of Texas State Government

Proposals for Consideration from the State Auditor’s Office to the 78th Texas Legislature
February 2003

This report, *Addressing Operating Risk and Improving the Efficiency of Texas State Government*, presents proposals to the 78th Legislature that could reduce risk and result in potential savings of $1 billion to $1.8 billion for the 2004–2005 biennium.

The potential savings and implementation cost estimates of the proposals are not as precise as would be expected if time permitted a complete study and analysis. However, we believe that the proposals are on target directionally and provide a framework for dialogue in areas where there is a real opportunity to reduce state expenditures in these difficult times.

To reduce risk and realize the savings—or cash the check—on these proposals, it will be necessary to improve the systems for delivering services to Texans. The Legislature can support the necessary changes through actions such as those described in this report.

This report is the companion to the recently released *State Auditor’s Report on Major Areas of Risk Facing Texas State Government* (Risk Report). The proposals in this report are organized by the five high-risk areas identified in the Risk Report and include estimated savings, estimated implementation costs, and supporting background information. The five high-risk areas are:

- Financial management and accountability
- Strategic human resources and people management
- Contract and grant administration
- Information resources and technology management
- Performance measurement and management

The State Auditor’s Office looks forward to helping the Legislature address the challenges and resulting opportunities facing Texas State government today.

Sincerely,

Lawrence F. Alwin, CPA
State Auditor
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Index of Proposals

**Financial Management and Accountability**
- Require Financial and Operational Attestation Letters .......... 4
- Require Fraud Awareness Training ........................................ 5

**Strategic Human Resources and People Management**
- Enhance Agency Workforce Efficiency .................................. 6
- Link Executive Director Pay to Performance .................................... 7
- Consolidate Medical Regulatory Agencies ............................. 8

**Contract and Grant Administration**
- Improve Contract Administration ........................................... 9
- Enforce Contract Labor Best Practices ....................................... 10

**Information Resources and Technology**
- Consolidate State Data Centers ........................................... 11
- Centralize Technology Contracting ......................................... 12
- Require the Use of a Return on Investment Model .................... 13
- Require the Use of a Quality Assurance Methodology ............. 14
- Consolidate E-mail Services .................................................... 15
- Consolidate PeopleSoft™ Applications ..................................... 16
- Standardize Statewide Information Technology
  Architecture ........................................................................... 17
- Reduce Information Technology Staff for
  IT Justifications ...................................................................... 18
- Consolidate Small Agency IT at DIR ....................................... 19

**Performance Measurement and Management**
- Redesign Strategic Planning and
  Performance Measurement ..................................................... 20
Proposal

Require through an appropriation rider that the executive director and board chair of each agency sign an annual Financial and Operational Attestation Letter. These letters would provide assurance to the Legislative Audit Committee and Governor that management has assessed agency risks and has put appropriate controls in place.

Background

Recent audits by the State Auditor’s Office continue to show that there are agencies that still have not established appropriate financial controls. Financial and Operational Attestation Letters would strengthen accountability for establishing controls. The Securities and Exchange Commission now requires similar attestations from senior officers of certain publicly traded companies.

Potential Savings

Savings from this proposal would be recognized through improved management and control in all five high-risk areas.

Implementation Costs

The costs associated with implementing this rider would be negligible.
Proposal

Require agencies to provide fraud awareness training for all employees. Require agencies to certify to the Comptroller of Public Accounts that employees received training in the first year of the biennium or face sanctions such as restrictions on appropriation authority. Agencies could be required to train new employees within three months of employment.

Background

Although the costs of fraud and abuse are hidden, if Texas is consistent with the average organization, its losses each biennium are significant. The average organization loses about 6 percent of its annual revenue to occupational fraud and abuse according to the results of surveys conducted by the Association of Certified Fraud Examiners (ACFE). Examples of occupational fraud and abuse include misappropriation of assets, use of state property for personal benefit, and abuse of payroll or leave benefits.

Fraud and abuse exist within Texas government. A law passed by the 75th Legislature requires the reporting of suspected fraud to the State Auditor. For fiscal years 2000 through 2002, the State Auditor’s Office (SAO) received more than 440 reports of alleged fraud, representing over $214 million in alleged losses. The SAO became aware of many instances of unreported fraud during this time, and it is likely that many more instances were not identified or reported. The lack of an effective fraud awareness and prevention training program could mean that state employees do not recognize or know how to report suspected fraud.

The ACFE and the American Institute of Certified Public Accountants recently completed a one-hour fraud awareness training program for business and industry. This computer-based training would provide an excellent basis for training aimed at government. The ACFE has agreed to work with the SAO to modify its program for the government sector.

Potential Savings

$105 million to $175 million in fiscal year 2005, assuming that fraud awareness training could decrease the amount lost by 3 to 5 percent.

Implementation Costs

The costs of developing computer-based fraud awareness training would be negligible in relation to the potential savings. The ACFE has been approached about underwriting the modification of its existing training.
Enhance Agency Workforce Efficiency

Proposal

Develop agency leadership committed to effective strategic workforce planning and excellent people management. Require the Governor’s Office, with information and analysis provided by the State Classification Office, to review agencies each biennium to ensure effective strategic workforce planning and the efficient use of employees and contract workers. These reviews could provide recommendations on funding restrictions for the next appropriations process.

Background

Past audits and reviews of workforce planning efforts indicate that workforce inefficiencies exist at agencies. These inefficiencies could be a result of agency leadership not understanding human resource risks, untrained or unskilled workers, outdated business processes, a lack of technology, or agency reluctance to change existing work systems. In addition, retirements, turnover, and inaccurate information about the workforce are high-risk areas in human resource management.

Agency employees often do not have the skills to evaluate their operations for efficiency opportunities. When such opportunities are recognized, agencies may be reluctant to act if the result is likely to be a reduction in appropriations and staffing levels.

Because agencies have little incentive to acknowledge workforce inefficiencies, outside action is necessary. A mandatory reduction in payroll budgets may be necessary initially to force agencies to find ways to accomplish their goals in new, innovative ways.

Ongoing oversight reviews of agency workforce plans can help point out strategic workforce planning issues and workforce inefficiencies and can identify further savings on a case-by-case basis.

Potential Savings

$280 million to $560 million per biennium, assuming that the reviews would identify savings of between 2 and 4 percent of the State’s biennial payroll.

Implementation Costs

$1 million per biennium, assuming initial staffing at the Governor’s Office of five evaluators plus a manager and overhead support.
Proposal

Create a pay-for-performance program for executive directors through an appropriation rider.

Background

To get an agency focused on performance, it is best to start with the leader(s). Directly linking executive directors’ pay raises to agency performance could encourage such focus.

The federal government has recently begun to experiment with linking executive pay to agency performance, and Congress is beginning to take pay actions seriously—it has even blocked some executive bonuses in government agencies that failed to meet preset goals.

Management deficiencies have been a factor in several cases of poor agency performance. The Legislature could increase focus on the importance of performance by linking executive directors’ pay to an assessment of agency performance. By standardizing performance measures for agencies (see proposal on page 20), the Legislature could have specific information on which to base executive directors’ pay actions.

An executive director bonus program would reward directors for immediate past performance without increasing base salaries. It would keep them focused on their agencies’ performance in order to work toward their bonuses each session.

Potential Savings

Savings from this proposal would be recognized through improved management and efficiency in all five high-risk areas.

Implementation Costs

$3.4 million per biennium, assuming bonuses that range up to 15 percent of executive directors’ base salaries.
Proposal

Consolidate medical licensing and regulatory functions by combining 11 existing agencies into either a new agency or a unit within the Department of Health.

Background

Eleven small regulatory agencies license and regulate the various medical professions. These agencies have 303.75 total employees. The main mission of most of these agencies is to process licenses and renewals and to regulate the industry by investigating and resolving public complaints against the profession.

Audits indicate poor management at the 11 agencies, including a lack of standardized and efficient processes. An audit at the Board of Medical Examiners showed that Texas took longer to resolve complaints and process license applications and had significantly more employees dedicated to complaint resolution than most peer states.

Regulation is an important function of these agencies. Combined, the agencies have only 72 investigators to regulate the professions. Audits have found that many investigators lack the skills to conduct adequate reviews and that large backlogs of complaints have not been resolved.

In their workforce plans, many of these agencies indicated that without better information technology support, they cannot develop the technology systems they need. Their needs include an online license application and renewal system and better complaint and resolution systems. Combining the agencies’ accounting, human resources, purchasing, and other support functions could generate savings that could then be redirected to address the technology needs.

Potential Savings

$2.25 million to $4.5 million per biennium if the consolidation and resulting efficiencies allow the number of employees at the 11 agencies to be reduced by 10 to 20 percent.

Implementation Costs

$750,000 to $1 million one-time cost to relocate the regulatory agencies and consolidate operations. Maximizing efficiencies in the long term would require additional costs to develop common information systems to support the consolidated operations.
Improve Contract Administration

Proposal

Supplement Senate Bill 311, 77th Legislature (which added Chapter 2262 to Subtitle C, Title 10 of the Government Code) to improve statewide contract administration by:

- Moving primary responsibility for the contract guide and associated rule-making authority to the Texas Building and Procurement Commission (TBPC).
- Requiring TBPC to establish a contract manager training and certification program.
- Encouraging agencies to seek expert advice when negotiating rates and when developing complicated and/or high dollar contracts.
- Requiring agencies to consult with the Contract Advisory Team about developing performance measures to include in contracts.
- Removing exemptions for professional and consulting services contracts.
- Requiring agencies to report to the State Auditor’s Office (SAO) the results of their reviews of contractors’ compliance with performance measures.

Background

More than one-third of the State’s annual appropriation is paid to contractors and grantees. Mismanaged contracts have serious financial and service delivery consequences. The SAO has found that many agencies cannot ensure that contractors provide the goods or services for which the State has paid.

The 77th Legislature recognized the need for statewide contract management guidelines and training. Senate Bill 311 requires the creation of a guide, training for agency contract managers, and the creation of a Contract Advisory Team. Although the bill gave the Office of the Attorney General responsibility for making contracting rules, TBPC is responsible for statewide procurement rule-making. Transferring responsibility to TBPC for the contract guide, rules, and training would be consistent with TBPC’s procurement responsibilities.

Potential Savings

$200 million to $400 million per biennium, assuming a 0.5 to 1 percent efficiency gain from improved contracting practices. Savings may not be realistically achieved for several years due to current contract terms.

Implementation Costs

$760,000 per biennium, assuming TBPC would require six additional staff members with contract management expertise.
Proposal

Enforce the best practices set forth in Article IX of the General Appropriations Act (77th Legislature) to ensure that contract labor decisions are based on sound cost-benefit analyses and that contractors’ performance is evaluated. Establish monetary sanctions for agencies with continued, significant noncompliance with workforce requirements. Agencies that do not comply with cost-benefit or evaluation requirements for two consecutive years could be required to face a reduction in their appropriation based on a percentage of their contract workforce expenditures.

Background

In 1999, An Audit Report on the State’s Contract Workforce (SAO Report No. 99-028) reported that improved business practices were needed to manage the State’s contract workforce more efficiently. This audit resulted in the compilation of Best Practices and Guidelines for Effectively Using a Contract Workforce (SAO No. 99-326) and the addition of a rider to the General Appropriations Act (Article IX, Section 4.07). The rider requires agencies and universities to adopt specific practices for hiring and monitoring contract workers and to report annually on their use of contract workers.

Survey results have shown that agencies continue to contract for temporary workforce without complying with these specific practices. In fiscal year 2001, total contract workforce expenditures were approximately $1.7 billion. The top 10 agencies reporting noncompliance with one or more of the rider requirements spent approximately $185 million on contract workforce services in fiscal year 2001. It is likely that additional agency noncompliance has gone unreported and will remain undetected without independent audit verification.

Statutory sanctions similar to those proposed above currently exist for state agencies’ and universities’ noncompliance regarding lost and stolen property standards.

Potential Savings

$34 million to $68 million per biennium, assuming a 1 to 2 percent improvement in efficiency realized from better contract workforce practices and from assessed sanctions for noncompliance.

Implementation Costs

$223,000 per year for the SAO to audit agencies’ compliance with the rider.
Consolidate State Data Centers

Proposal

Develop a statewide data center consolidation plan to merge the State’s agency-specific data centers and ancillary services into a unified, centrally managed and supported data center. Require agencies to participate in the planning, staging, and implementation of this statewide consolidation plan. Require a cost-benefit analysis to determine whether a state-run or an outsourced data center would provide the least expensive solution. Task the Department of Information Resources (DIR) with leading and reporting on the progress of the plan. Require performance measures to ensure that the consolidation effort is on time and within budget and that it will provide the expected functionality.

Background

Texas agencies have historically planned, developed, and maintained their own data centers, either directly or through outsourcing. From a statewide perspective, individual data centers result in redundancy in personnel and equipment, difficulty in data sharing, inconsistent management and governance, and increased vulnerability.

Through consolidation, agencies that have limited technology budgets could enjoy the same access to technology as larger agencies without the fiscal burden required for operating and supporting the required infrastructure. At the same time, larger agencies, through combined upgrades and acquisitions at the consolidated level, could have faster access to new technologies.

By centralizing the management and support of the State’s critical technology resources, agencies would be better able to focus their efforts on core mission activities rather than on supporting technology. The State would be able to coordinate its technology purchases and leverage its full buying power.

Potential Savings

Industry experience suggests that consolidated operations cost 30 to 50 percent less than unconsolidated operations. Texas could eventually realize savings of more than $500 million per biennium depending on the degree of consolidation.

Implementation Costs

The cost for implementation is difficult to determine because consolidation would occur over several years. A cost-benefit analysis of a state-run versus an outsourced data center would provide information about the lowest implementation costs.
Proposal

Modify the Information Resources Management Act to require all technology contracts of $50,000 or more to be managed through a contracting assistance committee established between the Department of Information Resources (DIR) and the Texas Building and Procurement Commission (TBPC). This committee would provide a primary point of assistance for agencies and would use the standard contracting and procurement approaches that are being established in response to Senate Bill 311, passed by the 77th Legislature. Current DIR and TBPC personnel who perform contract oversight and monitoring would be augmented with personnel from other agencies.

Background

Agencies, in general, do not have a standard approach or the requisite skills to negotiate for technological goods and services. Complex contracting situations present valid obstacles to the State’s achievement of cost-effective results. Reviews of several contracts indicate agency weaknesses in needs analysis, cost analysis, and negotiating strength.

Potential Savings

$80 million to $120 million per biennium, assuming that current expenditures for computer supplies, contract services, and software maintenance could be reduced by 5 to 7 percent by avoiding unneeded services and costs and by aggregating buying power.

Implementation Costs

$600,000 per biennium for contracting assistance committee personnel. If the level of contracting requires additional DIR and/or TBPC positions, they could come from currently funded positions that would no longer be needed at the agency level because of efficiency gains.
Proposal

Through an appropriation rider, mandate the use of a return on investment (ROI) model for all information resources and technology projects in excess of $150,000. As part of the appropriation request process, agencies would be required to submit an ROI analysis to the Department of Information Resources (DIR) and the Legislative Budget Board (LBB). Projects would not be approved without the ROI analysis. The analysis would be used to evaluate completed projects and would be reported in agency performance measures. Also, limit project time lines to a maximum of two years.

Background

Poor project planning and justification, especially in large projects, create significant waste due to budget overruns and delays. For 48 large-scale projects overseen by the Quality Assurance Team during fiscal year 2002, project delivery delays averaged 14 months and total cost overruns exceeded $352 million. The average cost overrun per project was 44 percent, or $7.5 million, above estimated costs. A general lack of project-level quality control, poor project management, and highly complex projects result in the variability agencies demonstrate in delivering technology that truly increases efficiency and productivity.

Potential Savings

$10 million per biennium, based on not allowing approximately 10 projects to start until agencies can justify them with an ROI analysis.

Implementation Costs

$400,000 per biennium. Up to four staff members with technical/business skills would be assigned to DIR’s Project Management Office (PMO). Management costs are not included because employees would be assigned to existing PMO management.
Proposal

Amend the Information Resources Management Act to mandate that all projects of $1 million or more comply with the Capability Maturity Model – Integrated (CMM) quality assurance standards and guidelines. Projects would not be allowed to proceed without certification of compliance.

Require the Department of Information Resources (DIR) to revise its administrative rules and guidance to clarify when compliance with quality assurance standards is required. DIR could enhance its guidelines with specific directions and examples for small automation projects.

Amend the Information Resources Management Act to make the State Auditor’s Office (SAO) solely responsible for the Quality Assurance Team (QAT).

Background

CMM, which was developed by Carnegie Mellon University, is a standardized process for identifying, planning, supporting, performing, and evaluating technology projects. The SAO conducted a two-year CMM pilot study with the Office of the Comptroller of Public Accounts and the Department of Human Services. The Comptroller estimated up to a 15 percent cost savings for the life cycle of its initial project. Data for 1,300 non-state projects showed that CMM reduced project life cycle by approximately 38 percent and costs by 76 percent.

Only 34 percent of agencies listing an application development project in their 2000-2001 biennial operating plan had implemented quality assurance procedures. Also, for 48 large projects overseen by the QAT in fiscal year 2002, project delivery delays averaged 14 months and cost overruns exceeded $352 million. The general lack of quality control at the project level, poor project management, and high project complexity result in the wide variability in agency project performance.

Through the SAO, the QAT would be more effective and efficient. The QAT would monitor the progress of major projects and audit compliance with quality standards and guidelines. These activities would increase the quality and quantity of data available to the LBB, Office of the Governor, and DIR’s Project Management Office.

Potential Savings

$106 million to $127 million per biennium, assuming that CMM would reduce project overruns by an average of 75 to 90 percent.

Implementation Costs

$250,000 for initial CMM training for key personnel.
Proposal

Consolidate e-mail services within the Department of Information Resources (DIR). Require DIR to design and create centralized e-mail hosting with costs apportioned to agencies based on level of use. All agencies would be required to use the consolidated services.

Background

Many Texas state agencies have their own information technology staff, equipment, facilities, and applications to support administrative functions that include e-mail, human resources, payroll, accounting and budgeting, fleet management, procurement, and records management. Consolidating e-mail services would allow the State to avoid purchasing, installing, supporting, and upgrading multiple e-mail applications in the future. It would also provide an indication of the benefits of consolidating the IT portions of other administrative services.

Potential Savings

$53 million to $158 million per biennium, assuming a 10 to 30 percent reduction in the total cost of e-mail services.

Implementation Costs

$200,000 in the first year (estimated initial salary cost to begin consolidation process). Ongoing costs would be minimal. Staff reductions and other reductions in agencies’ costs would eventually offset the initial salary costs. Equipment costs are not included because of the expectation that much of the technology required would come from the redeployment of agencies’ existing equipment. Full consolidation would probably take approximately three to four years.
Proposal

Direct the Department of Information Resources’ (DIR) Project Management Office (PMO), in coordination with the Office of the Comptroller of Public Accounts, to establish a project to consolidate PeopleSoft™ Financial and Human Resources applications through a Web-based application service provider (ASP). Direct all agencies that are appropriated funds for financial and human resource applications to participate in the consolidation effort.

Background

PeopleSoft™ deployment at multiple state agencies is the most vivid example of how inadequate management, poor controls, and a lack of a statewide strategic plan for standard operating functions may cost the State more than $100 million in the next two to three years. The State Auditor’s Office (SAO) noted in August 2001 numerous concerns regarding project structure, control, coordination, and contract issues. Conversely, the Health and Human Services Commission’s (HHSC) current PeopleSoft™ deployment project demonstrates the positive effect of consolidating statewide functions. By consolidating the PeopleSoft™ deployment for five health and human services agencies, HHSC has reduced its projected delivery time by three years (August 2007 to August 2004) and its projected costs from more than $50 million to $41 million.

Potential Savings

$100 million cost avoidance of other agencies’ performing full development projects.

Implementation Costs

Funding to consolidate financial and human resource applications would come from current approved projects. Monies appropriated for current PeopleSoft™ projects would be redirected to DIR’s Project Management Office and the Office of the Comptroller of Public Accounts.
Proposal

Amend Texas Government Code, Section 2054.051, to require the development and implementation of a standard, statewide information technology (IT) architecture. The statewide IT architecture plan would mandate specific compliance standards for hardware, software, telecommunications, and related system components. Establish a waiver process for agencies that have a compelling business case for pursuing alternative technologies. Require the Department of Information Resources (DIR) to establish the plan with phased-in implementation.

Background

The State does not have a standard, statewide IT architecture. This results in competing platforms and software, the inability to share data across agencies, the need for data conversions and new platforms before agencies can share data, and no roadmap for the future of IT development within the State.

Current law provides for DIR to investigate and administer technology standards. Although the law grants DIR the authority to ensure compliance with established standards, the practice has been to provide only standards information.

Potential Savings

$14 million to $23 million per biennium, assuming that the implementation of a standard IT architecture would result in a 3 to 5 percent reduction in IT personnel.

Implementation Costs

$200,000 per biennium, assuming that DIR would need two additional staff members for planning and implementation.
Proposal

Reduce agency information technology (IT) staff by the amount of savings projected to justify the procurement of new technology, outsourcing, or other consolidation efforts.

Background

Per Northrop Grumman, Schedule O of agency contracts with the West Texas Disaster Recovery and Operations Center (WTDROC) identified 43 IT-related positions that, if not eliminated, would be duplicated by outsourcing. To recognize savings from outsourcing, consolidation, or other technology initiatives, these positions could be eliminated from the contracting agencies.

In addition, the Office of the Attorney General’s Child Support Division and the Department of Criminal Justice are in the process of outsourcing services. It is estimated that they have 20 to 25 IT positions that could possibly be eliminated once the outsourcing of services is complete.

The Department of Transportation, the Department of Public Safety, and the Texas Workforce Commission all currently employ large numbers of operational and technical staff members. Even partial outsourcing and consolidation at WTDROC could significantly reduce costs and may even enhance service levels.

Potential Savings

$8.7 million to $9.6 million per biennium, assuming the elimination of 100 to 110 positions and the associated costs.

Implementation Costs

None. The duties of the current positions would need to be addressed through outsourcing or consolidation before the positions could be eliminated.
**Consolidate Small Agency IT at DIR**

**Proposal**

Require the Department of Information Resources (DIR) to consolidate and oversee information technology (IT) deployment at small agencies. Add a rider to the General Appropriations Act requiring all small agencies that receive state funds for IT to contract with DIR for these services.

**Background**

Small state agencies are at a disadvantage technologically. Many have no IT staff members and depend on vendors when pursuing IT solutions. While some small agencies have made attempts at consolidation by sharing IT staff members, such arrangements do not maximize the benefits of consolidation.

The Rehabilitation Commission currently provides some consolidated IT services for the small health and human services agencies in the Brown-Healy Building, which results in better service for each agency. The licensing agencies located in the Hobby Building might also benefit from such an arrangement. These agencies could contract with DIR to provide e-mail, Web, programming, and database support.

**Potential Savings**

$1.7 million to $2 million per biennium, assuming that the consolidation would allow the elimination of 20 to 25 percent of the approximately 100 IT positions in small agencies.

**Implementation Costs**

$200,000 per biennium, based on potential costs to DIR for additional staff members to administer this project through its Project Management Office. All other implementation costs would be covered by the transfer of small agencies’ IT budgets to DIR through interagency contracts.
Proposal

Redesign the State’s strategic planning and performance measurement system, focusing plans on outcomes that are linked to budgets using a limited number of updated performance measures.

Require agencies to report a standard set of organizational measures in four key policy areas: mission accomplishment, customer feedback, employee feedback, and financial management. Require agencies to report the results of their performance on the standardized measures biennially (December of even-numbered years) so the Legislature has a better understanding of agency performance for decision-making.

Background

The State’s strategic planning/budgeting/performance measurement system is more than a decade old. Technological advances and research in public organizations’ use of planning and measurement indicate that refinements will result in more useful information for the Legislature and agency management and in savings from maintaining fewer measures.

A performance measurement system should be easy to use, it should track a minimal number of measures, its data should be easy to obtain, and it should produce an overall assessment that addresses legislative needs. The State’s current system includes more than 7,000 measures and 2,150 key measures—too many for effective decision-making. Without an effective performance assessment system, the Legislature lacks valuable information to make informed budget or policy decisions.

Mission Accomplishment measures could include a limited number of outcome measures that address an agency’s core functions. Customer Feedback measures, obtained with a standardized customer service survey such as the one the federal government has, would provide consistent information across agencies. Employee Feedback measures could be standardized using the survey of state employees currently conducted by The University of Texas’ School of Social Work. Financial measures could be developed by the Legislative Budget Board in conjunction with the State Auditor’s Office.

Potential Savings

$500,000 to $2.5 million per biennium, assuming a 50 to 75 percent reduction in the number of measures tracked and reported.

Implementation Costs

$500,000 in one-time costs to review and revise measures.