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An Audit Report on

Performance Measures at the Commission on State Emergency Communications

May 2007

Report No. 07-035



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Overall Conclusion

The Commission on State Emergency Communications (Commission) reported reliable results for 75 percent (three of four) of the fiscal year 2006 key performance measures audited. A result is considered reliable if it is certified or certified with qualification.

Specifically:

- The results for three of the key performance measures were certified with qualification.
- Factors prevented the certification of one key measure—Percent of Time the Texas Poison Control Network Is Operational—because the Commission did not monitor automated systems to ensure that accurate data was being captured.

Table 1 on the next page summarizes the certification results from audit testing of four key performance measures.

Background

Agencies report results for their key measures to the Legislative Budget Board's budget and evaluation system, which is called the Automated Budget and Evaluation System of Texas, or ABEST.

Table 1

Commission on State Emergency Communications (Agency No. 477)			
Fiscal Year 2006			
Related Objective or Strategy, Classification	Description of Measure	Results Reported in ABEST	Certification Results
B.1.1 Outcome	Total Number of Poison Control Calls Processed Statewide	355,293	Certified with Qualification
B.1.1 Outcome	Percentage of Time the Texas Poison Control Network Is Operational	99.99%	Factors Prevented Certification
A.1.1. Output	Number of Public Safety Answer Points (PSAPs) with Wireless Automation Number Identification (ANI)	348	Certified with Qualification
A.1.1. Outcome	Percent of Time Wireline Automatic Location Identification (ALI) System Is Operational	100%	Certified with Qualification
<p>A measure is Certified if reported performance is accurate within plus or minus 5 percent of actual performance and if it appears that controls to ensure accuracy are in place for collecting and reporting performance data.</p> <p>A measure is Certified With Qualification when reported performance appears accurate but the controls over data collection and reporting are not adequate to ensure continued accuracy. A measure is also certified with qualification when controls are strong but source documentation is unavailable for testing. A measure is also certified with qualification if agency calculation of performance deviated from the measure definition but caused less than a 5 percent difference between the number reported to ABEST and the correct performance measure result.</p> <p>A measure is Inaccurate when the actual performance is not within 5 percent of reported performance, or when there is more than a 5 percent error in the sample of documentation tested. A measure is also inaccurate if the agency's calculation deviated from the measure definition and caused more than a 5 percent difference between the number reported to ABEST and the correct performance measure result.</p> <p>A Factors Prevented Certification designation is used if documentation is unavailable and controls are not adequate to ensure accuracy. This designation also will be used when there is a deviation from the measure definition and the auditor cannot determine the correct performance measure result.</p>			

Summary of Management's Response

The Commission agreed with the recommendations in this report.

Summary of Objectives, Scope, and Methodology

The objectives of this audit were to determine whether the Commission (1) accurately reports its performance measures to the Automated Budget and Evaluation System of Texas (ABEST) and (2) has adequate control systems in place over the collection, calculation, and reporting of its performance measures.

The scope of this audit covered key performance measure results reported by the Commission for fiscal year 2006. Auditors also reviewed controls over the submission of data used in reporting performance measures and traced performance measure information to the original source documents when possible.

The audit methodology included selection of four key performance measures, identification of preliminary control information through a questionnaire, and auditing of calculations for accuracy and consistency with the agreed-upon

methodology. Auditors also analyzed the flow of data to evaluate proper controls and tested a sample of source documents to verify the accuracy of reported performance measures. In addition, performance measure data used was provided by third parties; therefore, auditors did not conduct a review of the information systems that support the performance measure data.

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Detailed Results

Chapter 1

The Commission Should Improve Its Processes for Verifying Data for Reporting Performance Measures

The Commission on State Emergency Communications (Commission) receives data from third-party sources for all of the four key performance measures audited. The Commission has not implemented a verification process to ensure that the data it receives from these third-party sources is accurate. The Commission uses this data to report results for the four performance measures to the Automated Budget and Evaluation System of Texas (ABEST).

The Commission does not have written documentation of the control structure used by third-party sources to ensure the accuracy of the data, nor does the Commission make inquiries into the third-party sources' operations necessary to obtain assurances that the information received is accurate.

Recommendations

The Commission should:

- Obtain written documentation from all third-party sources of the control structures they use to ensure the accuracy of the data.
- Inquire about and conduct monitoring visits of third-party sources' operations.

Management's Response

- *The Commission concurs and will implement as recommended.*
- *Division/Individual Responsible: Director of Programs*
- *Target date for implementation: September 28, 2007*

The Commission Reported Reliable Results for Three of Four Key Performance Measures Audited

Key Measures

Total Number of Poison Control Calls Processed Statewide

This measure's results were reported accurately for fiscal year 2006; however, the Commission did not monitor the poison control field offices or third-party source automated systems that collected the data to ensure that the data being captured is accurate.

Recommendations

The Commission should:

- Review performance measure information submitted by field offices or third-party sources.
- Implement the recommendations for improving its verification of data for reporting performance measures results (see Chapter 1).

Management's Response

- *The Commission concurs and will implement as recommended.*
- *Division/Individual Responsible: Director of Programs*
- *Target date for implementation: September 28, 2007*

Percentage of Time Wireline Automatic Location Identification System Is Operational

This measure's results were reported accurately for fiscal year 2006; however, the Commission does not have a control structure in place to ensure the information received from a third-party source is accurate.

The Commission relies on a monitoring system provided by a third-party source, which provides the information the Commission uses to report results for this measure to ABEST. The third-party source sends a report to the Commission that calculates the percentage of time the Wireline Automatic Location Identification (ALI) system is operational.

However, the Commission does not have a process in place to verify the accuracy of the information contained in this report.

Results: Certified with Qualification

Reported performance appears accurate but the controls over data collection and reporting are not adequate to ensure continued accuracy.

Results: Certified with Qualification

Reported performance appears accurate but the controls over data collection and reporting are not adequate to ensure continued accuracy.

In addition, the Commission's calculation of this performance measure is not consistent with the measure's methodology in ABEST. The Commission calculates the average for the quarter of the percentages reported per month. These quarterly calculations are then averaged again for the annual percentage reported in ABEST. This methodology could result in an inaccurate number for the measure because the number reported is an average of an average.

Recommendations

The Commission should:

- Become familiar with the measure's definition in ABEST and the methodology that should be used to calculate the results.
- Implement the recommendations for improving the verification of data used for reporting performance measures results (see Chapter 1).

Management's Response

- *The Commission concurs and will implement as recommended.*
- *Division/Individual Responsible: Director of Programs*
- *Target date for implementation: September 28, 2007*

Number of Public Safety Answer Points with Wireless Automatic Number Identification

This measure's results were reported accurately for fiscal year 2006; however, the Commission did not follow the methodology for calculating the performance measure results as described in ABEST.

Results: Certified with Qualification
Reported performance appears accurate but the controls over data collection and reporting are not adequate to ensure continued accuracy.

According to the definition in ABEST, the data for this measure should be identified by the regional planning commissions and reported quarterly to the Commission based on monitoring visits conducted by the regional planning commissions to ensure that the automatic number identification system is functioning correctly.

The Commission does have policies and procedures in place that require the regional planning commissions to monitor the Public Safety Answer Points (PSAP); however, the procedures do not document how the Commission will monitor the regional planning commissions.

Recommendations

The Commission should:

- Use the methodology described in the measure's definition which requires the Commission to use the report provided by the regional planning commissions to calculate the Number of PSAPs with Wireless Automated Number Identification (ANI).
- Update its policies and procedures to ensure that the data for this measure is collected and calculated according to the methodology described in ABEST.
- Implement the recommendations for improving the verification of data for reporting performance measures (see Chapter 1).

Management's Response

- *The Commission concurs and will implement as recommended.*
- *Division/Individual Responsible: Director of Programs*
- *Target date for implementation: September 28, 2007*

The Commission's Results for One Key Performance Measure Could Not Be Verified

Percentage of Time the Texas Poison Control Network Is Operational

Auditors could not test the accuracy of the performance measure data reported in ABEST for this measure. The data reported by the third-party source does not follow the measure's definition. The correct data was not available to determine the accuracy.

Results: Factors Prevent Certification

This designation is used if documentation is unavailable and controls are not adequate to ensure accuracy. This designation also will be used when there is a deviation from the measure definition and the auditor cannot determine the correct performance measure result.

A third-party source provides the Commission the data used to calculate this measure. That data, however, is inaccurate. The information provided to the Commission is limited to the performance of the data circuits, rather than that of the actual phone lines, which is required by the measure's definition. Therefore, the Commission's reported results for this performance measure do not accurately reflect the performance of the entire network.

The Commission is averaging the percentages each quarter, adding the quarterly totals together, and dividing by four. This methodology could result in an inaccurate number for the measure because the number reported is an average of an average.

In addition, the Commission does not have a control structure in place that would ensure that the data collected and calculated by the third party provider is accurate.

Recommendations

The Commission should:

- Become familiar with the measure's definition and methodology stated in ABEST.
- Implement the recommendations for improving the verification of data for reporting performance measures (see Chapter 1).

Management's Response

- *The Commission concurs and will implement as recommended.*
- *Division/Individual Responsible: Director of Programs*
- *Target date for implementation: September 28, 2007*

Appendix

Appendix

Objectives, Scope, and Methodology

Objectives

The objectives of this audit were to determine:

- Whether the Commission on State Emergency Communications (Commission) is accurately reporting selected performance measures to the Automated Budget and Evaluation system of Texas (ABEST) database.
- Whether the Commission has adequate control systems in place over the collection, calculation, and reporting of selected performance measures.

Scope

The scope of this audit covered four key performance measure results reported in ABEST by the Commission in fiscal year 2006.

Methodology

The auditors reviewed all key measures reported in ABEST. The Commission completed questionnaires related to its performance measurement process to help auditors identify preliminary control information.

Procedures and tests conducted included the following:

- Verifying calculations for accuracy and consistency with methodology agreed upon by the Commission and the Legislative Budget Board.
- Analyzing the flow of data to evaluate whether proper controls were in place.
- Testing a sample of source documents to verify the accuracy of reported performance.
- Performing a review of all information systems that supported the performance measure data.

Project Information

Audit fieldwork was conducted during March 2007. This audit was conducted in accordance with generally accepted government auditing standards.

The following members of the State Auditor's staff performed the audit:

- Barbette Mays (Project Manager)
- Kelley I. Bellah
- LaTonya Dansby
- William Lawrence, CPA
- Tamara Shepherd
- Jennifer Weiderhold, CGAP
- J. Scott Killingsworth, CIA, CGFM (Quality control Reviewer)
- Kelly Linder, MSCRP, CGAP (Audit Manager)

Copies of this report have been distributed to the following:

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The Honorable Tom Craddick, Speaker of the House, Joint Chair
The Honorable Steve Ogden, Senate Finance Committee
The Honorable Thomas “Tommy” Williams, Member, Texas Senate
The Honorable Warren Chisum, House Appropriations Committee
The Honorable Jim Keffer, House Ways and Means Committee

Office of the Governor

The Honorable Rick Perry, Governor

Commission on State Emergency Communications

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