

# Queensland Audit Office

**Better Practice Guide**

**Output Performance Measurement and Reporting**

**February 2006**





# Contents

---

<b>Introducing output performance measurement and reporting</b>	<b>2</b>
<hr/>	
<b>Achieving effective output performance measurement and reporting – a better practice checklist . . . . .</b>	<b>3</b>
<hr/>	
<b>What to include in a performance measures dictionary . . .</b>	<b>12</b>
<hr/>	
<b>Recommendations . . . . .</b>	<b>15</b>
<hr/>	
<b>Where to go for more help . . . . .</b>	<b>21</b>

# Introducing output performance measurement and reporting

In 2005, the Queensland Audit Office conducted a series of Performance Management Systems Audits across Queensland public sector agencies. The objective of these audits was to assess whether the systems and processes used by departmental agencies were robust enough to support reliable and timely reporting of output performance information to Parliament. The findings from these audits were published in —

- *Auditor-General of Queensland Report No. 3 for 2005: Results of Performance Management Systems Audits of Output Performance Reporting*, Tabled 19 September 2005; and
- *Auditor-General of Queensland Report No. 5 for 2005: Results of Performance Management Systems Audits of Output Performance Reporting - Phase 2*, Tabled 1 December 2005.

This guide extracts from *Report No. 3* the following guidance documentation —

- Achieving effective output performance measurement and reporting – a better practice checklist; and
- What to include in a performance measures dictionary.

It also extracts from *Report No. 5* the summary audit recommendations for output performance measurement under the headings —

- (A) Framework;
- (B) Systems; and
- (C) Reporting.

Finally, this guide provides a further reference list for performance measurement and reporting *Where to go for more help*.

For more information, readers are encouraged to obtain copies of the full version of these Auditor-General reports available at [www.qao.qld.gov.au](http://www.qao.qld.gov.au).

# Achieving effective output performance measurement and reporting – a better practice checklist

Better Practice Output Performance Measurement and Reporting requires appropriate performance measures but also calls for —

- (A) a robust output performance measurement framework;
- (B) effective systems for collecting, validating and using output performance information; and
- (C) appropriate presentation and reporting of output performance information.

This checklist outlines the basic components of Output Performance Measurement and Reporting from a systems and assurance perspective. It has been prepared in the context of the Queensland Audit Office review of output performance reporting at budget sector agencies in 2005. This checklist is not intended to provide guidance to agencies on how to select appropriate output performance measures, that is, output measures that are relevant, well-defined, timely, reliable, comparable, verifiable and lead to improved performance.

This checklist brings together the minimum requirements for effective performance measurement and reporting. It is not an exhaustive checklist for each budget sector agency. It should be suitably tailored to meet individual agency circumstances.

*Source: Auditor-General of Queensland Report No. 3 for 2005: Results of Performance Management Systems Audits of Output Performance Reporting, Tabled 19 September 2005 at pages 32 to 37.*

## (A) Framework

To achieve robust output performance measurement frameworks, a budget sector agency should consider and, where appropriate, adopt the following better practice framework attributes —

### **Better Practice – Output Performance Measurement Framework**

#### **1. *A formal organised structure for performance measurement and reporting***

Better practice structures would —

- comply with legislative and policy frameworks;
- fit within the *Managing for Outcomes Framework*, that is, Queensland Government Priorities and Whole-of-Government Outcomes;
- support and integrate an agency's outputs, Ministerial Portfolio Statements (MPS) and strategic and operational plans; and
- enable accountable officers and Ministers to meaningfully assess the efficiency, effectiveness and economy of the agency as required by s39(4)(a) of the *Financial Administration and Audit Act 1977* (Qld).

#### **2. *Clearly defined roles, responsibilities and accountabilities for output performance measurement and reporting***

Better practice would —

- clearly define roles, responsibilities and accountabilities for —
  - developing and evaluating output performance measures;
  - collecting, coordinating and compiling performance information;
  - ensuring data integrity and quality assurance over performance information;
  - monitoring and managing data measurement and reporting processes;
  - reporting sufficient and appropriate performance information to stakeholders;
- link roles and responsibilities (ie individual performance) with the operation and management of outputs (ie agency performance) by incorporating assigned responsibilities into job / position descriptions and executive performance plans to promote greater accountability; and
- promote a culture of achievement of outputs (performance) and accountability across the agency.

### **3. *Well documented data quality standards and expectations for output performance information which are clearly communicated across the agency***

Better practice data quality standards and expectations would —

- document data quality standards at the organisational level pertaining to data collection, processing, monitoring and reporting. This is usually in the form of a data integrity policy and reporting procedures to ensure a uniform understanding of the agency's standards and expectations for performance measurement;
- use objective criteria to develop performance measures and targets which lead to improved performance, ie use measures that are relevant, well-defined, reliable, verifiable, comparable, achievable and timely;
- incorporate data quality standards and expectations into policies, procedures and review processes; and
- clearly communicate the data integrity policy and / or performance measures / data dictionary to all officers to ensure a consistent approach for performance measurement.

### **4. *Monitoring and quality assurance procedures for performance information which enable assessment of the agency's service delivery***

Better practice monitoring and quality assurance procedures would —

- document the data assurance arrangements in place such as data collection, processing and monitoring procedures;
- monitor performance and track progress consistently across the agency. This would include developing appropriate information systems and performance information monitoring and review processes;
- include an independent quality assurance role over performance information (eg enlist internal audit) to —
  - assess risks and control measures over performance information;
  - identify improvement opportunities;
  - evaluate the adequacy and appropriateness of performance measures;
  - assure the alignment of goals, strategies, risk and measures; and
- include agencies having in place mechanisms to periodically assess their systems and practices which support output performance measurement and reporting. Such an appraisal would enable an agency to identify the gaps in their systems and will assist in their ongoing development and improvement.

## **5. *Integrating internal management reporting processes and accountabilities with reporting of output performance information***

Better practice internal management reporting would —

- ensure that there are linkages between MPS output performance reporting and internal management reporting;
- integrate performance information with internal management processes and accountabilities;
- report to management on a comprehensive set of performance measures which incorporate MPS measures and progress to date on output performance;
- set a regular and timely reporting schedule;
- respect the legitimate interests of stakeholders by providing sufficient, regular and reliable information; and
- communicate output performance information across all levels of the agency to promote a culture of shared responsibility for performance and to assist in ensuring that performance information is compiled completely, accurately and objectively.

## **(B) Systems**

To achieve effective systems for collecting, validating and using output performance information, a budget sector agency should consider and, where appropriate, adopt the following better practice system attributes —

### **Better Practice – Output Performance Measurement Systems**

#### **1. *Data assurance arrangements for output performance information, including adequate documentation of data sources, collection methods, standards and procedures and clear management trails of data calculations***

Better practice data assurance arrangements would —

- include clear and adequate documentation of data collection methods, standards and procedures for all performance measures to assist in compiling valid and accurate performance data and aid uniform understanding of what is being measured eg a data integrity policy and / or performance measures (data) dictionary which explains the attributes of a performance measure. For further guidance on the content of a performance measures dictionary refer to page 12;

- establish a clear management trail of data treatment and calculations;
- set adequate information systems access controls;
- incorporate regular reviews of data accuracy and integrity; and
- communicate data assurance arrangements across the agency to promote a consistent understanding of what is being measured and how these measurements and calculations are to be undertaken.

## **2. *Approved costing methodologies established and supported by appropriate assumptions and adequate documentation***

A better practice costing methodology would —

- consolidate knowledge of the cost drivers for service delivery and their relationship to the various output activities to assist in decision-making at the output level;
- include suitable costing systems to —
  - allocate agency corporate costs to outputs at the macro level (ie the total output level reported in the MPS);
  - identify the costs (including corporate costs) associated with individual types of service delivery activities and products eg activity based costing;
- document the —
  - logic and methodology used in apportioning corporate costs to outputs;
  - assumptions used in deriving the 'targets' and 'estimated actuals' reported in the MPS; and
- periodically assess the underlying assumptions used in the costing methodology to ensure their continued relevance and appropriateness.

In determining the complexity of costing systems, it is important for agencies to weigh up the cost versus benefit, ie the more complex a costing system, the more information is likely to be provided. However, the expected additional benefits gained from implementing a complex system must exceed the additional costs of implementing and maintaining the system.

### **3. *Controls established over data collection and processing to ensure the accuracy, completeness and reliability of performance information including input, validation and monitoring controls***

Better practice validation and monitoring controls would include —

- assessment and management of data quality risks, ie understanding the number and / or variety of data sources;
- in-built information system controls and business rules in place such as suitable automated checks over reasonableness and accuracy of data input (including management of rejected and missing data);
- automated interface between information systems to reduce the risk of data errors;
- established standard user controls and monitoring processes across the agency, particularly where data input is decentralised; and
- periodic review and evaluation of validation and monitoring arrangements.

### **4. *Processes for the ongoing analysis and evaluation of output performance information and measures including variance analysis of results and progress to date against targets***

Better practice would include establishing processes for the regular analysis, evaluation and ongoing review of output performance that —

- turn data into meaningful performance information;
- provide an understanding of performance including —
  - outlining the reasons for differences between planned and actual performance, comprehensively explaining variances;
  - identifying emerging performance trends and irregularities;
  - analysing past shortcomings in actual performance or the targets established;
- act on findings and continually refine and improve management processes, that is, promote continuous improvement by ensuring —
  - any issues associated with performance results / outcomes are identified and managed on a timely basis;
  - planned changes to operations in response to identified variances are articulated;

- strategies for performance improvement are developed through use of progress tracking systems;
- benchmark and appraise performance information —
  - using technically developed standards and norms;
  - uniformly across the agency;
  - with similar or related organisations and other jurisdictions where applicable;
- regularly review performance measures for relevance, effectiveness, quality and appropriate benchmarks; and
- use an ongoing self-assessment approach in analysing and evaluating performance information.

## (C) Reporting

To achieve appropriate presentation and reporting of output performance information, a budget sector agency should consider and, where appropriate, adopt the following better practice reporting attributes —

### Better Practice – Output Performance Measurement Reporting

#### 1. *An adequate management trail in place to support MPS output performance information*

A better practice management trail to support MPS output performance information would —

- have in place evidence to support each output performance measure in the MPS including —
  - detailed documentation on how the data was collected, collated and calculated;
  - sufficient details on the assumptions used in deriving the ‘targets’ and ‘estimated actuals’ published in the MPS;
  - referencing for ease of access by users and reviewers;
  - where survey evidence is used, documentation to support the survey methodology and results;
- enable independent third parties to make a valid appraisal of an agency’s output performance and arrive at essentially the same conclusions / assessments; and
- include evidence of review and authorisation by officers at an appropriate level in the agency.

## **2. Fair presentation of output performance information in the MPS, including accompanying notes clearly explaining the context, variances and any limitations in the data reported**

Better practice for fair presentation of output performance information in the MPS would include —

- comprehensive and balanced coverage of agency performance that —
  - allows stakeholders to assess an agency’s performance against the funding it is provided with;
  - succinctly quantifies / represents an agency’s progress or achievement;
  - is consistent and not biased or susceptible to individual manipulation;
  - compares qualitatively and quantitatively performance against specific benchmarks, targets or goals;
  - explains reasons for variances between targets / planned performance and actual performance;
  - presents time series data and shows trends;
- disclosure in the accompanying notes area, where applicable, of —
  - data definitions;
  - data sources / references applied;
  - data context such as statistical standards and conventions used;
  - key assumptions used;
  - data or measure shortcomings / limitations (including any potential disclaimers of reliance on the result);
- an outline of any changes to outputs and performance measures (including rewording) from previous years. The explanation should succinctly map changes between the previous and current output measurement structures and detail —
  - the rationale and the impact of the change including sufficiently explaining the benefit;
  - provide performance comparisons between previous and current reporting; and
- use of plain language (or relevant diagrams, graphics or other visual effects) to assist users’ understanding.

### **3. Adequate linkages and alignment of output performance information reported in the MPS with that included in an agency's Annual Report**

Better practice for output performance information reported would —

- enhance the linkage between output performance information in an agency's MPS and Annual Report, eg the consistency and alignment of the performance achievements in the Annual Report with the output performance targets reported in the MPS. It is important that the MPS, which focuses on funding for the coming year, and the Annual Report, which provides an opportunity to detail actual year-end performance, complement each other to enhance stakeholders' overall understanding of an agency's output performance achievements;
- acknowledge the needs of the reader audience (stakeholders), ie —
  - external reporting in an agency's MPS focuses on future performance —
    - providing a top-level strategic overview of the agency;
    - covering measures of economy, effectiveness, efficiency and administered items;
  - external reporting in an agency's Annual Report analyses and reports on the agency's past year's performance in the context of its annual strategic plan and MPS;
  - internal reporting is regular, frequent, and focuses on management performance including monitoring agency performance against benchmarks and progress towards goals; and
- integrate MPS output performance measures in agency strategic and operational planning processes and the performance management framework.

# What to include in a performance measures dictionary

A performance measures or 'data' dictionary documents the attributes of a performance measure. It helps us understand what performance measures mean, know what their limitations are, and assists us in identifying how they can be better used to achieve the positive outcomes we strive for.

As we can not measure, track or attribute an outcome for every action we take, we develop techniques for summarising and assessing what we do. Reporting performance measures is one technique agencies use to help them meet their objectives of improving efficiency, enhancing decision-making, increasing transparency and accountability, or achieving savings. However, we must remember that reporting on measures is only a technique and not a precise science. We manage and operate in complex and interrelated systems, and performance measures are therefore only ever an approximation of real life outcomes. Performance measures are not flawless. They are simply one of the many tools we can use to help us better understand what we do.

The table below contains a checklist of items to consider when compiling a performance measures dictionary —

## Content of a performance measures dictionary

General requirement	Guidance
Establish the context	<ul style="list-style-type: none"><li>Make a reference to the Whole-of-Government Outcomes and Priorities targeted.</li><li>Detail the applicable Agency Output.</li><li>List the Agency Specific Strategic Objective (SO) or Key Result Area (KRA).</li><li>Where possible establish the linkages between Whole-of-Government Outcomes and Priorities and Agency Output and SO or KRA.</li></ul>

General requirement	Guidance
<p>Select relevant and appropriate measures</p>	<p>Select measures that are relevant and appropriate.</p> <p>Criteria to develop and review relevant or appropriate measures include —</p> <ul style="list-style-type: none"> <li>● SMART – specific, measurable, achievable, relevant, time-framed;</li> <li>● able to avoid perverse incentives (goal displacement);</li> <li>● attributable / a success indicator;</li> <li>● comparable;</li> <li>● manageable; and</li> <li>● verifiable / auditable.</li> </ul> <p><i>(It is expected that relevant and appropriate measures will contribute to improved performance.)</i></p> <p>Determine whether the measures selected collectively reflects the Agency Output.</p>
<p>Define the measure</p>	<p>Name and define the performance measure.</p> <p>Classify / categorise the performance measure (eg quality, quantity, timeliness, location, cost).</p> <p>Outline the intended purpose of the performance measure.</p> <p>Provide a rationale as to why this performance measure is effective on a cost / benefit basis.</p>
<p>Explain how the measure is compiled</p>	<p>List the data sources (eg supporting systems – possibility for manual intervention, system integration, dependencies, derivation and source availability).</p> <p>Detail data collection frequency (and key determinants).</p> <p>Outline whether data is subject to external / internal review (eg subject to audit).</p> <p>Detail any compilation assumptions.</p> <p>List methodology for turning data into performance information (consider inclusion of a flow chart of data collection and compilation processes).</p> <p>Document supporting documentation / management trail and reference to records management and retention policies.</p> <p>Detail how data / information is managed and stored.</p>

General requirement	Guidance
<p>Explain how the measure is to be interpreted and reviewed</p>	<p>Explain how the measure is to be interpreted, eg by reference to targets, achievement ranges or tolerance levels.</p> <p>List internal validation processes in place (processes / methods used / business rules).</p> <p>Identify expected life span of performance measure (eg review every 2 to 3 years).</p> <p>Establish how targets will be set over next 2 to 3 years.</p>
<p>Allocate responsibilities</p>	<p>Allocate responsibility for performance measures to a senior officer.</p> <p>Identify relevant contact officers responsible for the day-to-day management of the service delivered.</p> <p>Allocate responsibility for annual review of the performance measure.</p>
<p>Outline reporting requirements</p>	<p>Define frequency of reporting and to what audience.</p> <p>Outline data / performance information presentation format.</p> <p>Identify any notes that should attach to performance information reporting (eg comments on data quality issues, variances, context etc).</p>
<p>Identify any data risks</p>	<p>Identify, assess and manage data risks. Attempt to answer questions like —</p> <ul style="list-style-type: none"> <li>● Why is this measure a good proxy for the outputs / outcomes that the community demands?</li> <li>● What are its limitations?</li> <li>● What doesn't it say?</li> <li>● What are the potential distortions in its use and presentation?</li> <li>● How reliable are the underlying data sources?</li> </ul> <p>Detail the public profile of the measure and any risks that may present (eg cultural sensitivities).</p>
<p>Other</p>	<p>Cross reference to related measures or external benchmarks / authorities or opportunities for national collaboration.</p>

Source: Auditor-General of Queensland Report No. 3 for 2005: Results of Performance Management Systems Audits of Output Performance Reporting, Tabled 19 September 2005 at pages 38 to 39.

# Recommendations

The following are recommendations for output performance measurement framework, systems and reporting.

## (A) Framework

QAO recommends that agencies —	Agencies that demonstrate mature output management frameworks tend to —
Clearly define and document roles and responsibilities for data collection, processing, monitoring, analysis and reporting for output performance measures.	<ul style="list-style-type: none"><li>✓ Nominate a senior executive to be accountable for delivering the target output results.</li><li>✓ Assign a specific officer or section to coordinate output performance measurement and reporting and to conduct overall analysis of performance data.</li><li>✓ Designate a data owner responsible for compiling each output performance measure.</li><li>✓ Document roles and responsibilities in organisational structures, job descriptions, executive performance plans, policies, procedures, data dictionaries or a combination of these.</li></ul>
Develop and document data quality standards and expectations, and clearly communicate these requirements to responsible officers.	<ul style="list-style-type: none"><li>✓ Align output performance data standards with national reporting requirements or other jurisdictional / industry benchmarks.</li><li>✓ Formalise data quality standards and management's quality expectations into policies and procedures, a data collection manual and / or data dictionary.</li><li>✓ Build automatic data quality checks into information systems.</li><li>✓ Provide comprehensive ongoing training for staff on data quality expectations and checking.</li><li>✓ Enlist a work unit to regularly review and improve the quality of data which are used for reporting purposes.</li></ul>

QAO recommends that agencies —	Agencies that demonstrate mature output management frameworks tend to —
<p>Develop suitable monitoring and quality assurance processes to regularly assess the systems and practices which support output performance measurement and reporting.</p>	<ul style="list-style-type: none"> <li>✓ Have in place extensive internal and external (peer) monitoring and quality assurance mechanisms.</li> <li>✓ Document the monitoring and quality assurance processes in place.</li> <li>✓ Use national reporting requirements and data standards to continuously improve the quality of output performance information.</li> <li>✓ Enlist an independent unit to regularly review output performance information and to assess: risks; controls; adequacy and appropriateness of performance measures; and the alignment of goals, strategies, risks and measures.</li> <li>✓ Ensure that the entire output performance management process is covered by a robust records management policy.</li> </ul>
<p>Enhance linkages between internal management reporting and output performance reporting.</p>	<ul style="list-style-type: none"> <li>✓ Recognise the importance of output performance measures in effective service delivery.</li> <li>✓ Have output structures that closely align to the agency's operations and the products and services for which it is funded.</li> <li>✓ Ensure that the output measures and targets collectively provide a comprehensive view of overall performance.</li> <li>✓ Include, in management reports, performance information on the agency's progress towards the achievement of service delivery targets at the output level.</li> <li>✓ Set a regular and timely internal reporting schedule.</li> <li>✓ Regularly communicate output performance information across the agency.</li> </ul>

Source: Auditor-General of Queensland Report No. 5 for 2005: Results of Performance Management Systems Audits of Output Performance Reporting - Phase 2, Table 1 December 2005 at page 20.

## (B) Systems

### QAO recommends that agencies —

Develop suitable data assurance arrangements for output performance measures, such as documenting data definitions and collection methods to ensure consistent measurement and calculation.

Develop and implement suitable costing methods that accurately identify the cost of delivering key products and services that, collectively, constitute the totality of the output.

### Agencies that demonstrate robust output measurement systems tend to —

- ✓ Have an up-to-date data dictionary that clearly outlines data definitions, sources and collection methods for all output performance information. The data dictionary documents how data is extracted from its source and converted into output performance information.
  - ✓ Seek, particularly for qualitative measures, expert advice on collection methods such as surveys.
  - ✓ Ensure that individuals involved in data collection are appropriately trained and aware of data quality risks.
- 
- ✓ Use suitable activity-based costing to effectively identify costs for key activities.
  - ✓ Document the business rules for allocating indirect costs to projects, programs and outputs.
  - ✓ Develop rules for aligning projects to programs and then programs to outputs, enabling costs to be tracked at the output level.
  - ✓ Regularly review the underlying assumptions used for costing to ensure that they are still appropriate for decision-making.
  - ✓ Have costing procedures signed off by a senior executive.

**QAO recommends that agencies —**

**Agencies that demonstrate robust output measurement systems tend to —**

Implement suitable data collection, processing and monitoring controls over output performance information to ensure the accuracy, completeness and reliability of performance data.

- ✓ Have appropriate systems and controls to address specific data quality risks in the collection and processing of performance information.
- ✓ Have in place a range of in-built system controls such as automated checks for data entry, data matching, quality control processes (including the use of a data analysis and evaluation unit), automated data collection and centralised corporate data warehouses.
- ✓ Be committed to appropriate control methods for collection and processing of performance information.

Implement regular output performance analysis, evaluation and review processes that examine the reasons for differences between planned and actual performance, and identify emerging performance trends and irregularities.

- ✓ Analyse performance results to continuously improve service delivery.
- ✓ Use output performance information for the day-to-day management of the agency (eg internal management reports) as well as external reporting.
- ✓ Benchmark and appraise performance information with other jurisdictions.

Source: Auditor-General of Queensland Report No. 5 for 2005: Results of Performance Management Systems Audits of Output Performance Reporting - Phase 2, Tabled 1 December 2005 at page 25.

## (C) Reporting

QAO recommends that agencies —	Agencies that demonstrate comprehensive output reporting tend to —
<p>Maintain records which provide sufficient evidence to support output performance information that is reported externally.</p>	<ul style="list-style-type: none"> <li>✓ Incorporate the need for maintaining a suitable output performance management trail in their policies and procedures.</li> <li>✓ Establish a central office role of performance measurement and reporting to coordinate, index and retain these key corporate records and knowledge.</li> <li>✓ Have appropriate documented record management and retention policies covering output performance information.</li> <li>✓ Have suitable systems to readily locate and reproduce the required performance measurement information.</li> </ul>
<p>Ensure that output performance information is fairly represented in the Ministerial Portfolio Statement (MPS) through balanced, comprehensive and consistent reporting.</p>	<ul style="list-style-type: none"> <li>✓ Have MPS documents that demonstrate comprehensive and balanced coverage of the agency's performance.</li> <li>✓ Provide stakeholders with consistent and unbiased information that allows them to assess an agency's performance against the funding it is provided.</li> <li>✓ Succinctly represent their progress and achievements by qualitatively and quantitatively comparing performance against specific targets, explaining reasons for variances between planned performance and actual performance and showing trends over time.</li> <li>✓ Detail explanatory notes that cover data definitions, sources and references applied; list statistical conventions and key assumptions used; and comment on limitations of the data or measure that may affect the reliability of results.</li> <li>✓ Outline any changes to outputs and performance measures (including rewording) from previous years.</li> </ul>

**QAO recommends that agencies —**

Ensure that performance information reported in the MPS and Annual Report is aligned.

**Agencies that demonstrate comprehensive output reporting tend to —**

- ✓ Have output structures and measures in their Annual Report that are consistent and reconcilable with information in the MPS. Where these have changed from one year to the next, a reconciliation and restatement of results should be prepared.
- ✓ Report on actual year-end results against the specific performance measure targets for the outputs detailed in the MPS.
- ✓ Include concise narrative discussions and analysis (using visual aids such as charts, tables and graphs) of how the agency has performed in meeting Parliament's expectations.
- ✓ Incorporate analysis of: trend and benchmarking information; significant changes to the agency's functions or services that have impacted on performance and the factors, events or trends influencing these changes.
- ✓ Report in detail on output financial performance, including comparison of actual output expenditure to budgeted output expenditure and explanation of the reasons behind large budget variations.

Source: Auditor-General of Queensland Report No. 5 for 2005: Results of Performance Management Systems Audits of Output Performance Reporting - Phase 2, Tabled 1 December 2005 at page 29.

# Where to go for more help

There is extensive reference material available on the compilation and reporting of performance information. Following are our primary references for this series of audits —

## Australian

Australian National Audit Office (ANAO) and Department of Finance and Administration, April 2004. *Better Practice in Annual Performance Reporting* (including Better Practice Guide Performance Reporting Self-Assessment Tool and Better Practice Performance Reporting Checklist).

ANAO, May 2002. Better Practice Guide, *Performance Information in Portfolio Budget Statements*.

Department of Finance and Administration, 2002. *Performance Reporting Under Outcomes and Outputs*. Accessed at – [http://www.finance.gov.au/budgetgroup/Commonwealth\\_Budget\\_-\\_Overview/performance\\_reporting.html](http://www.finance.gov.au/budgetgroup/Commonwealth_Budget_-_Overview/performance_reporting.html). Last updated 22 September 2003.

Department of Finance and Administration, November 2000. *The Outcomes and Outputs Framework, Guidance Document*.

## International

Governmental Accounting Standards Board of the Financial Accounting Foundation, August 2003. *Special Report: Reporting Performance Information: Suggested Criteria for Effective Communication*.

United Kingdom Comptroller and Auditor General, 22 March 2001. *Measuring the Performance of Government Departments Report*. HC 301 Session 2000-2001.

United Kingdom HM Treasury, Cabinet Office, National Audit Office, Audit Commission and Office for National Statistics, March 2001. *Choosing the Right Fabric: A Framework for Performance Information*. Accessed at – [http://www.hm-treasury.gov.uk/documents/public\\_spending\\_and\\_services/publicservice\\_performance/pss\\_perf\\_pisfabric.cfm](http://www.hm-treasury.gov.uk/documents/public_spending_and_services/publicservice_performance/pss_perf_pisfabric.cfm).

United Kingdom HM Treasury, Cabinet Office and National Audit Office, November 2003. *Setting Key Targets for Executive Agencies: A Guide*.

Central Plaza One  
Floor 11, 345 Queen Street, Brisbane Qld 4000  
GPO Box 1139, Brisbane Qld 4001  
**Telephone 07 3405 1100**  
Facsimile 07 3405 1111  
Email [enquiries@qao.qld.gov.au](mailto:enquiries@qao.qld.gov.au)  
Website [www.qao.qld.gov.au](http://www.qao.qld.gov.au)

© The State of Queensland. Queensland Audit Office (2006)  
Copyright protects this publication except for purposes permitted by the Copyright Act, reproduction by whatever means is prohibited without the prior written permission of the Auditor-General of Queensland. Reference to this document is permitted only with appropriate acknowledgement. Copies of this document are available free of charge from QAO.