Performance Measure Verification
"Self-Audit" Checklist

Purpose

This checklist is designed to help departments evaluate processes and procedures used to track and report performance measures. The checklist helps ensure sufficient controls are in place to support the City Auditor's certification of the targets and actuals reported for each measure.

Instructions

Complete the checklist for each performance measure the department tracks and reports. Answer each statement with a "Yes" or "No" and any additional comments in the area provided. If a statement is not applicable to a department/service, provide a brief explanation.

Some of this information may be similar across multiple measures, but departments should evaluate each measure individually. The Department Administrator should review this checklist and retain a copy with other appropriate documentation on each performance measure (or set of measures) the department tracks.

Summary		
Date		
Department		
Service		
Performance Measure		
Methodology	The department should clearly document all steps performed in the collection, calculation, review, and reporting of the performance measure data in its written policies and procedures. This should include where and how the data is stored and maintained (manual or automated system) and the levels of review. Data collection methodology should be consistent with the measure definition, which includes the data source and calculation methodology.	
Question	**Yes/No**	**Comments**
Are there written policies or procedures for collecting, calculating, reviewing, and reporting the performance measure?		
Do the procedures identify the user(s) responsible for collecting,		

calculating, reviewing, and reporting the data?		
Are the procedures reviewed on at least an annual basis?		

Documentation	The department should retain adequate summary documentation that allows a third party to recreate the reported data using the measure definition. Examples include current screenshots that reproduce calculations of previously reported data, archived screenshots produced on the reporting date, etc. The department should also retain adequate source documentation that corroborates data reliability and accuracy. Examples include documents or online records that prove an activity occurred.	
Question	**Yes/No**	**Comments**
Does the department keep summary documentation that supports the calculation of the performance measure data?		
Does the department keep source documentation that supports the accuracy of the performance measure data?		

Internal Controls	The department should have adequate controls in place to ensure consistent reporting of reliable information. These controls may vary depending on whether the collection and reporting processes are manual or automated.	
Question	**Yes/No**	**Comments**
Does the department have internal controls to ensure consistent and reliable data input, such as written procedures to date-stamp documents upon receipt or second-level review of manual data entry?		
Does the department have internal controls to ensure consistent and reliable data collection and calculation, such as regular data reconciliation or periodic application testing?		
Does the department have internal controls to ensure consistent and reliable data review prior to reporting, such as designating the level of staff responsible for conducting the review?		

If performance measure data is stored in a database (prior to entry in Hyperion):		
Does the department have internal controls to ensure data security, such as access controls and division of duties for data entry and review?		
Does the department perform regular audits to ensure the appropriate staff have access to the appropriate data?		
Does the department have data back-up controls, such as procedures for back-up frequency and storage?		
Oversight	The department should identify the individuals responsible for each step in the performance measurement process and ensure adequate training and communication.	
Question	**Yes/No**	**Comments**
Does the department have appropriate training in place to ensure process continuity in instances of staff rotation, transfers or turnover?		
Is a communication plan in place to convey the importance of reliable performance measure data?		
Is there a single point of contact in the department who can provide clarification on reported data?		