

# CERTIFICATE OF EXCELLENCE IN ACCOUNTABILITY REPORTS

## SUMMARY OF RESULTS Fiscal Year Ended September 30, 2001

### COMMENDABLE PRACTICES

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Combined Performance and Accountability Report	Department of Energy, Department of Labor, Social Security Administration, Nuclear Regulatory Commission, General Accounting Office, Small Business Administration
Table of Contents	Department of State
Agency head transmittal letter	Department of Labor
Chief Financial Officer transmittal letter	Nuclear Regulatory Commission
Executive Summary or Agency-at-a-Glance	General Accounting Office Department of the Interior
Separate section on how to use the report	General Accounting Office
Organization and flow from Management's Discussion and Analysis to the financial statements and auditor's reports and presentation in the Table of Contents	Department of the Interior, Department of State
Explanation of content of Management Discussion and Analysis	Social Security Administration
Explanation of the performance measurement process	Department of State, National Science Foundation
Portraying the relationship between the mission, the strategic goals, and the annual performance goals	Department of the Interior, National Science Foundation
Explanation of how the performance measures information is presented	Department of the Interior, Department of Labor, National Science Foundation, Social Security Administration
Extensiveness of performance information	Department of Energy, Department of Labor, Social Security Administration
Succinct, yet comprehensive presentations of performance measures	Department of the Interior
Output and outcome measures	Department of the Interior, Department of Labor, Social Security Administration
Analysis of significance of performance measures	Social Security Administration

Presentation of accomplishments for difficult to define and measure programs	National Science Foundation
Table of performance goals summarizing the targeted and actual results for every goal, and possibly other information such as data sources and comments	Department of Labor, Social Security Administration
Financial management performance measures	Department of the Interior
Description of management integrity and controls review process	Department of the Interior, Department of State
Agency head's assurance letter on internal control	Department of the Interior
Descriptions of individual weaknesses in management control	Department of the Interior
Description of audit follow-up process and status	Department of the Interior
Summary of most serious management and performance challenges	Department of State
Forward looking information (although perhaps not as contemplated in SFFAS No. 15)	Department of the Interior, Social Security Administration
Summarization in the MD&A of financial results in a manner that illustrates significant indicators of financial operations and changes in financial condition	Nuclear Regulatory Commission, Department of Labor, Department of the Interior
Explanation of purpose and format of financial statements	Department of Labor, Agency for International Development, Small Business Administration
Easy to read financial statements	Department of the Interior, Department of Labor, Department of State
Concise, complete, easy-to-understand footnotes	Department of the Interior
Concise, easy-to-read auditor's report	Department of the Interior National Science Foundation
Use of appendices to present voluminous, less critical supporting information	Department of State, Agency for International Development
Easy to use glossary	Social Security Administration
Use of color, photos (with captions worded to support the related narrative), graphics, and text boxes to enhance attractiveness and readability,	Department of the Interior, Department of Labor, Department of State
Use of side bars to emphasize significant matters and/or add interest	Department of the Interior, Department of Labor, Department of State
Request for comments to improve Report	Department of Labor, Small Business Administration

## **EXAMPLES OF CREATIVITY**

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### **Department of Energy**

- Specification of the authority for the Report (in the Introduction)
- Manner of identifying management challenges as part of the Secretary's assurance on management control.

### **Department of the Interior**

- Charts depicting expenses by strategic goals accompanying the narrative presentations of the program performance
- Side bar defining the term expenses in relation to budget authority
- Auditor's summary of the status of the prior year reportable conditions.
- Using different stock and color for pages presenting the financial statements and auditors' report

### **Department of Labor**

- Assessment of completeness and reliability of performance and financial data incorporated into Message from Secretary
- Brief, highly readable, description of Department's response to events of September 11
- Summary and charts presenting costs incurred during the current and two prior years for each of the Department's strategic goals and outcome goals
- Internet addresses of Department's components and programs, organized by type of likely user

### **Department of State**

- Inserts on the inside front cover and elsewhere in the report that improve readability and provide useful/interesting information, e. g., financial highlights, little known facts about the Department, summary of the Department's history
- Other Achievements chart providing a means to briefly present non-quantitative accomplishments not included in reporting of performance measures
- Side bar presentation of FMFIA material weakness criteria

- Appending the major management challenges identified by the General Accounting Office to the Inspector General's summary of the most serious management and performance challenges
- Two page summary of Department's status in respect of the President's five government-wide management reform initiatives and the two applicable program specific initiatives.

#### **Agency for International Development**

- CFO Goals and Strategies and Financial Remediation Plan

#### **National Science Foundation**

- Presenting the agency's rankings on the OMB Management Scorecard
- Issuance of a separate summary report

#### **Nuclear Regulatory Commission**

- Principles of Good Financial Management presented immediately following Message from the Chairman
- Availability of Reference Materials, listing how to obtain various NRC documents, presented on the inside back cover

#### **Small Business Administration**

- Using the inside back cover to provide information about the value of SBA's services and how to obtain them

#### **Social Security Administration**

- Facilitating use of glossary through formatting
- Issuance of a separate summary report

#### **General Accounting Office**

- Integration of FY 2003 Annual Performance Plan into the Performance and Accountability Report
- Table of mission, goals, themes, objectives, and core values on inside front cover clearly depicts the interrelationships of these elements
- Issuance of a separate summary report

## **PRACTICES IN NEED OF IMPROVEMENT**

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### **Statutorily required matters**

- Providing the agency head's assessment of the completeness and reliability of the performance and financial data included in the Report and a description of any material inadequacies in the data's completeness and reliability and the actions that can and are to be taken to resolve such inadequacies. \*

### **Performance Measures**

- Identifying unachieved goals, reasons for the lack of achievement, and plans for subsequent achievement. \*
- Explanation of trends
- Inclusion of more cost-effectiveness measures

### **Financial Statements**

- Presenting multi-year data and related outputs/outcomes for agencies reporting stewardship investments. \*

### **Inspector General Materials**

- Downplaying, and even eliminating, the IG's past, current, and planned activities in the summary of major management and performance challenges

### **Other**

- Reporting the financial effects of forward looking information as was contemplated in SFFAS No. 15

### **Ease of Reading**

- Address of the specific web site containing the Report (as opposed to just the home page address of the agency). \*
- Identifying in the Table of Contents the location of the agency head's assurance statement on management controls. \*
- Identifying the date the Report was issued either on the letters/message from the agency head or Chief Financial Officer or else where in the report. \*
- Presenting the materials required for the Management's Discussion and Analysis in a single section -- sub-divided if necessary -- and titling it, "Management's Discussion and Analysis" (or "Overview") to avoid confusion. \*

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\* Number of agencies for which the item needs to be addressed has been substantially reduced.