



## Certificate of Excellence in Accountability Reporting (CEAR)

### Program®

#### SUMMARY OF RESULTS

Performance and Accountability Reports for  
Fiscal Year Ended September 30, 2002

<b>COMMENDABLE PRACTICES</b>	
Presentation of the <i>Certificate of Excellence in Accountability Reporting</i> awarded for the prior year's report	Department of State
Table of Contents	Department of State
Clear identification in agency's home page of hyperlink to electronic version of the Report	Patent and Trademark Office
Agency head transmittal letter	General Services Administration
Chief Financial Officer transmittal letter	Social Security Administration
Executive Summary or Agency-at-a-Glance	General Accounting Office
Separate section on how to use the report	General Accounting Office, Department of the Interior
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 State
Explanation of content of Management Discussion and Analysis and/or entire report	Social Security Administration, Department of Labor
Explanation of the performance measurement system	Department of State, Agency for International Development
Portraying the relationship between the mission, the strategic goals, and the annual performance goals	National Science Foundation
Explanation of how the performance measures information is presented	Department of Education, Department of Labor, Department of State, General Services Administration, Social Security Administration
Extensiveness of performance information	Social Security Administration
Succinct, yet comprehensive presentations of performance measures, complete with goals, trend data, symbols for indicating accomplishment or non-accomplishment, reasons why a goal was not accomplished, steps to be taken to accomplish the goal, and verification process	National Science Foundation

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	Department of State, Agency for International Development, 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	Social Security Administration, General Accounting Office
Organizing the presentation of evaluations according to the strategic goal that they support	Social Security Administration
Financial management performance measures	Department of the Interior
Discussion of Management Integrity: Controls, Compliance, and Challenges	National Science Foundation
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, General Services Administration
Descriptions of individual weaknesses in management control	Department of the Interior, Department of State
Description of audit follow-up process and status	Department of the Interior, Department of State
Summary of most serious management and performance challenges	General Accounting Office
Discussion of compliance with Federal Financial Management Improvement Act	Department of State
Forward looking information	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,
Discussion of President's Management Agenda	Social Security Administration
Explanation of purpose and format of financial statements	Department of Labor, Agency for International Development, Small Business Administration
Clear and concise analysis of financial statements balances and changes	Department of State, General Services Administration
Easy to read financial statements	Department of the Interior, Department of State, General Accounting Office
Concise, complete, easy-to-understand footnotes	Department of the Interior, General Accounting Office
Concise, easy-to-read auditor's report	Department of the Interior, National Science Foundation

Clearly written, thorough, and useful presentation of internal control findings and recommendations in the auditors' report	Agency for International Development
Use of appendices to present voluminous, less critical supporting information	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, General Services Administration
Use of side bars to emphasize significant matters and/or add interest	Federal Aviation Administration, Department of Labor, Department of State
Request for comments to improve report	Department of Labor
Thoroughness and responsiveness of responses to comments on last year's report.	General Accounting Office
Issuance of a summary report	Department of State, National Science Foundation, Social Security Administration, Federal Aviation Administration, General Accounting Office

# EXAMPLES OF CREATIVITY

## Department of Education

- Spiral binding to enable report to lay flat while reading
- Use of different paper stocks for different sections of the report, which facilitates locating the sections
- Identification of a special phone number and Internet address for persons needing telecommunications devices
- Making report available in alternate forms, e.g., Braille, large print, audiotape, CD

## Department of the Interior

- Two page section at beginning of report titled "From Mission to Measurement: How to Read This Report"
- Chart presenting components' missions that uses the components' shields to capture attention
- Charts presenting expenses and accomplishments by strategic goals accompanying the narrative presentations of the program performance
- Use of figures and side-bars to provide information that facilitate readers' participation in the Department's programs
- Informative and replicable side-box describing not only criteria for classifying a management control weakness as material, but criteria for removing the designation or reporting the weakness as corrected or downgraded
- Auditor's summary of the status of the prior year reportable conditions

## Department of Labor

- Sidebar vignettes that provide Internet addresses that provide additional information useful for readers of the reports
- 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., milestones of American diplomacy, interesting historical notes, summary of the Department's history, derivation and history of passports
- Side bar presentation of FMFIA material weakness criteria
- Explanation of difference between Federal Managers' Financial Integrity Act definition of material weakness and AICPA definition; and descriptions of the latter type of existing material weakness and related corrective action plan
- Inspector General's performance report presenting its strategic and performance goals and performance results

## General Services Administration

- Identifying in Table of Contents, location in report of agency head's assurance statements
- Description in agency head message of achievements in President's Management Agenda

**National Science Foundation**

- Making the report available on a CD-ROM

**Nuclear Regulatory Commission**

- Introduction to the Management's Discussion and Analysis presenting authority for report and content of the Management's Discussion and Analysis
- Section included to present actions taken to enhance security and safeguards against terrorist attacks at nuclear facilities
- Information on how to obtain various NRC documents presented on the inside back cover

**Social Security Administration**

- Use of different paper stocks to differentiate among sections.
- Explanation of content of Management's Discussion and Analysis provided at beginning of the Management's Discussion and Analysis
- Explanation of relationship of Inspector General's summary of most serious management and performance challenges to section presenting major issues facing the agency, and reference to the former in the latter.
- Cross-referencing among sections
- Using formatting to facilitate use of glossary

**Federal Aviation Administration**

- Spiral binding to enable report to lay flat while reading

**General Accounting Office**

- Table of mission, goals, themes, objectives, and core values on inside front cover clearly depicting the interrelationships of these elements; and a subsequent table that depicts the relationships between strategic goals and strategic objectives
- Performance-at-a-Glance section providing brief write-ups and charts that portray performance trends and against targets for eight key measures
- Attractive summary graphic for each strategic goal that depicts the total cost of pursuing the goal in dollars and as a portion of GAO's total costs; and the key results
- Other charts that list examples of accomplishments, e. g., how the Congress and American people were served, issues on which testimony was given
- Providing, within the text, Internet addresses at which additional information about the topic can be obtained

## PRACTICES IN NEED OF IMPROVEMENT

### Management's Discussion and Analysis Highlights of the "Most Important" Performance Goals and Results

- Providing only summary statistics of numbers of goals met and not met, which masks whether the achievements were with most important measures or with other measures

### Performance Measures

- Paucity of more cost-effectiveness measures

### Chief Financial Officer Message

- Lack of transparency regarding status of financial systems and plans to address deficiencies

### Inspector General Materials

- Downplaying, and even eliminating, the IG's past, current, and planned activities in the summary of major management and performance challenges
- Thinness of the assessments of management's progress addressing the most serious management and performance challenges

### Other

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

### Ease of Reading

- Providing the specific Internet address containing the Report (as opposed to just the home page address of the agency or the Office of the Chief Financial Officer)
- Presenting the materials required for the Management's Discussion and Analysis in a single section—sub-divided if necessary