



CERTIFICATE OF EXCELLENCE IN ACCOUNTABILITY REPORTS
SUMMARY OF RESULTS

FISCAL YEAR ENDED SEPTEMBER 30, 2005

COMMENDABLE PRACTICES

AGENCY HEAD LETTER	
Comprehensiveness and informativeness	Department of Education, Department of State, National Aeronautics and Space Administration, Office of Personnel Management, Social Security Administration, Federal Aviation Administration, Government Accountability Office
Identification and discussion of challenges	Department of Education, Federal Aviation Administration, United States Patent and Trademark Office
MANAGEMENT DISCUSSION AND ANALYSIS	
Description of the content of the Management's Discussion and Analysis	Nuclear Regulatory Commission, Social Security Administration,
Informative, interesting, and plain English presentation of how the agency's programs benefit the public	Social Security Administration
Narrative description and/or pictorial display of the various levels in the performance management model	Department of Labor, Department of State, Office of Personnel Management, Government Accountability Office
Table presenting most important performance goals and results	General Services Administration
Presentation of costs incurred for each goal	Department of Labor, Department of State
Identification of criteria for identifying material weaknesses in management controls	Department of Agriculture, Department of State
Description of the management control evaluation and reporting process	Department of Education, Department of State
Financial management system plans	General Services Administration
Demands, risk, uncertainties, events, conditions, and trends and the possible future effects	Department of Education, Office of Personnel Management

Analysis of the financial statements	Department of Health and Human Services, Department of State, General Services Administration, Nuclear Regulatory Commission, Office of Personnel Management
President's Management Agenda progress and status	Department of Health and Human Services, Department of State, Office of Personnel Management
Summary of Improper Payments Information Act accomplishments and plans	Department of Defense
Timely payments/electronic payments	Department of State ⁽²⁾
Federal Civil Penalties Inflation Adjustment Act	Department of State ⁽²⁾
User fees	Social Security Administration ⁽²⁾
Audit follow-up	Department of Agriculture

PERFORMANCE SECTION INFORMATION	
Description of how performance information is presented	Department of Education, Social Security Administration
Presentation of all aspects of performance	Department of State, General Services Administration, Social Security Administration
Explanation of performance measures and analysis of results	Department of Education
Use of symbols to provide a quick distinction between met and unmet targets	Federal Aviation Administration, Social Security Administration, United States Patent and Trademark Office
Explanations of unmet targets and plans for meeting them	Department of State, Social Security Administration, United States Patent and Trademark Office
Summaries of evaluation findings and recommendations	Department of Education, Department of State
Presentation of Program Assessment Rating Tool (PART) results	Department of Agriculture, Department of Education, Department of State
FINANCIAL SECTION INFORMATION	
Chief Financial Officer letter	Department of Education, Government Accountability Office
Auditors' report	Federal Aviation Administration
Explanation of the purpose and format of the individual financial statements	Small Business Administration, Social Security Administration, Government Accountability Office

Footnotes	Department of Agriculture, Office of Personnel Management
Presentation of outputs and outcomes for investments in human capital and/or research and development	Federal Aviation Administration
Inspector General’s memorandum transmitting the auditors’ report	Small Business Administration
Auditors’ report on the status of the prior year’s audit findings	Federal Aviation Administration,
Improper Payments Information Act accomplishments and plans	Department of Agriculture ⁽¹⁾ Department of Defense, Department of State
Inspector General’s summary of most serious management and performance challenges	Office of Personnel Management, Small Business Administration, Social Security Administration
ACCESSIBILITY AND READABILITY AND OTHER	
Appearance of involvement of professional designers and writers	Department of Education, Department of State, General Services Administration, United States Patent and Trademark Office
Table of Contents—complete and succinct	Commodity Futures Trading Commission, United States Patent and Trademark Office
Information for accessing the report	Department of Education, Department of State, General Services Administration
Foreword or other section explaining the purpose and/or content of the report	Department of Defense, Department of Health and Human Services, Department of State, General Services Administration, Office of Personnel Management, Government Accountability Office
Use of cross-references to identify location of additional information and/or minimize the length of the report	Social Security Administration
Narrative and charts that explain and illustrate the performance management, measurement, and reporting process	Government Accountability Office
Placement of relevant human interest information and other vignettes within the report to support the narrative and retain reader interest.	Department of the Interior, Department of Labor, Small Business Administration

Use of colored page headers or edges to identify sections of the report	Department of the Interior, Commodity Futures Trading Commission, Small Business Administration United States Patent and Trademark Office, Government Accountability Office
Use of formatting, pictures, charts, and color to facilitate understanding and retain reader interest	Department of the Interior, Department of Labor, Department of State, National Aeronautics and Space Administration, United States Patent and Trademark Office
Request for comments	Department of Defense, Department of the Interior,
Acknowledgements, requests for comments	Department of Education, Department of State, General Services Administration Small Business Administration, United States Patent and Trademark Office
Issuance of a summary report	Department of State, Federal Aviation Administration, Small Business Administration, Social Security Administration,
Issuance of a CD-ROM containing the report	Department of Education, Department of State, Small Business Administration, Social Security Administration, Government Accountability Office

- (1) Presented in Appendix
- (2) Presented in Financial Section

EXAMPLES OF CREATIVITY

Department of Agriculture

Succinct summary in the Management's Discussion and Analysis of reasons for unmet and deferred goals and plans for their achievement.

Department of Defense

Providing, in an appendix, a list of internal and external Internal links.

Department of Education

Providing the Performance and Accountability Report on a fully interactive, Internet site that identifies and provides, throughout the text, hyperlinks to other sites containing additional relevant information.

Identifying, in the appropriate places throughout the printed report's text, the Internet addresses of hyperlinks that provide additional relevant information.

A one page display of the reason for a Performance and Accountability Report, the Certificate of Excellence in Accountability Reporting, and an explanation of the Certificate of Excellence in Accountability Reporting.

Cross referencing information in the report to other places the information is presented, thereby eliminating the unnecessary duplication of identical information.

Department of Health and Human Services

Providing a table of contents for the section on the title page for each section.

Providing each component's Internet address as part of a description of the component.

Department of the Interior

For each performance results reported in the Management's Discussion and Analysis, providing a reference to the more complete presentation in the report's Performance Section.

Including side-bar tips that provide information to help readers in their every-day lives, e. g., how to avoid invasive species in a garden.

Department of Labor

Table of net costs incurred for each Performance Goal in the current and two prior years.

Description of the process and limitations in collecting performance data.

Comprehensive, albeit lengthy, documents that report the findings and recommendations (plus the program impact, findings, recommendations actions taken, actions remaining, and expected completion date of evaluations completed during the year).

List of Internet addresses of the Department's components and other interesting and frequently used sites provided on page facing inside back cover.

Department of State

Providing a description of the improvements to the performance reporting process.

Providing a table that depicts the manner in which performance is rated in regard to performance targets, budget results, timeliness, and impact on future operations.

Using the title page for each section to describe the contents of the section.

Presenting a chart depicting DOS's status for each of the Chief Financial Officer Council financial metrics.

Effective use of maps to present selected conditions and selected accomplishments throughout the world.

Providing a list of fourteen attributes that could result in improper payments.

Including a section that lists and provides the reasons for changed indicators or targets.

Including a list, which includes their Internet addresses, of the Department's major publications.

Significantly modifying the materials presented in the Summary Report from those presented in the Performance and Accountability Report in order to better meet the needs of readers of the Summary Report.

Formatting and using titles in the CD ROM in a manner that facilitates understanding its content and accessing the information.

Commodity Futures Trading Commission

Including in the description of each section of the report the name and phone number of the person who can be contacted for additional information about the content of that section.

General Services Administration

Presenting the Mission Statement and Strategic Goals on contrasting paper on the frontispiece facing the inside of the front cover.

Brief, clear explanation of what GSA does, in terms of benefit to the public, presented between the Message from the Administrator and the Management's Discussion and Analysis.

Presenting a side bar box that describes the meaning of "progress" on the President's Management Agenda.

Listing GSA web pages of possible interest on the page facing the inside back cover.

Nuclear Regulatory Commission

Definition of what constitutes a serious management challenge in the Inspector General's summary of the most serious management and performance challenges.

Office of Personnel Management

Presenting a chart that depicts with the color codes, the status and progress for each of the initiatives in the President's Management Agenda at the end of each of the quarters in the year.

Listing the criteria for determining a weakness in management control.

Listing, in the Inspector General's summary of the most serious management and performance challenges, the criteria used to identify a challenge.

Small Business Administration

Using color codes to signify the status of agency actions needed to address the Inspector General's summary of the most serious management and performance challenges.

Including with the acronym definitions, a description of the program or organization and the Internet address for obtaining additional information.

Social Security Administration

Differentiating the location of the financial statements within the Performance and Accountability Report by printing them on a different paper stock

Beginning the Management's Discussion and Analysis with an informative, interesting, and plain English presentation of how Social Security Administration's programs benefit

the public, including graphs that supplement the understanding but do not distract from the narrative

Federal Aviation Administration

Providing the Internet addresses for related organizations.

Including the 2006 targets in the FY 2005 Performance at a Glance Table.

United States Patent and Trademark Office

Providing a table that presented the target, actual results, and a statement specifying met or not met for the six most important performance measures on the report's inside front cover.

Government Accountability Office

The "About GAO" section that describes agency's mission, strategic planning and management process, organizational structure (including an organization chart that depicts how goals are distributed among organizational components), and how performance is measured.

Including a table listing numerous ways in which the Government Accountability Office assisted the nation.

Using a sidebar to present an example of the levels for a sample strategic goal and its component strategic objective, performance goals, and key efforts.

Presenting four-year rolling averages for selected measures.

Including the 2006 targets in tables summarizing performance.

Complete explanation of a change in the metric used to report for a performance goal, and the reasons thereof.

Explaining the rationale for each performance measure as part of the explanation of how the performance data is verified and validated.

PRACTICES IN NEED OF IMPROVEMENT

Overall

Reports are too long and generally are getting longer. The same is applicable to the Management's Discussion and Analysis.

Some reports suffer from difficult-to-read writing styles, e., g., redundancies, verbosity, stiltedness, incorrect syntaxes. The reports that have avoided this problem are the ones that have used professional designers and writers.

Several reports include material that is not necessary for reporting performance and accountability, which also adds unnecessarily to the report length.

The agency head message, Management's Discussion and Analysis, and Chief Financial Officer message are generally exclusively positive and do not address the significant and frequently publicly known deficiencies and challenges, even when they are reported elsewhere in the report by the Inspector General or external auditor.

Performance Information (either in the Management's Discussion and Analysis or the Performance Section)

The absence of measures that enable readers to ascertain the efficiency or cost-effectiveness with which the agency is managing the resources to which it has been entrusted (i. e., measures that relate financial or other inputs to outputs or outcomes).

Management Challenges

Including in the Management's Discussion and Analysis, or elsewhere, a lengthy management response to the most serious management and performance challenges summarized by the Inspector General in the Financial Section, even though that discussion duplicates the assessment of the agency's progress addressing the challenges that the Inspector General is required to include with his or her summary and thereby unnecessarily lengthens the reports.

A focus in the Inspector General's summary of the most serious management and performance challenges on what the Inspector General has done, is doing, or plans to do rather than on the challenges and the agency's progress addressing the challenges.

Chief Financial Officer Message

Chief Financial Officer messages appearing immediately following the agency head messages, rather than at the beginning of the Financial Section, as specified in OMB Circular A-136, which inappropriately provides an impression that the Performance and Accountability Report is primarily a financial report

Too little or no discussion by the Chief Financial Officer in his or her message of material weaknesses in controls and other systems and control problems and how and when the agency will address them

Financial statements

Inclusion of other than investments, as defined in Statement of Federal Financial Accounting Standard No. 8, in human capital and research and development in the Required Supplementary Stewardship Information statements of investments in human capital and in research and development.