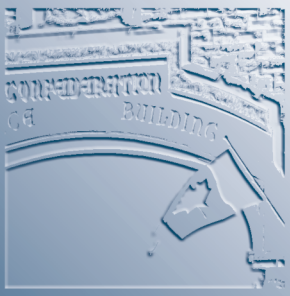

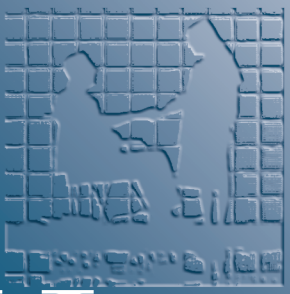

CCAF~FCVI INC.

CCAF~FCVI PUBLIC PERFORMANCE REPORTING PROGRAM

Users & Uses

Towards Producing and Using Better Public Performance Reporting

PERSPECTIVES AND SOLUTIONS

Published by:
CCAF-FCVI Inc.
291 Olmstead Street
Vanier (Ottawa), Ontario, Canada
K1L 7J9

Tel.: (613) 241-6713
Fax: (613) 241-6900

ISBN 0-919557-76-7
Printed & Bound in Canada by Printbridge Inc.

This book is available in French under the title:
Utilisateurs et utilisations. Vers la production et l'utilisation d'une meilleure information sur la performance. Points de vue et solutions

Table of Contents

Executive Summary

CCAF launched its Public Performance Reporting Research Program in 1999 to help governments advance to a new level in their reporting of performance to the public.

Since that time, we have held two national symposiums on the subject; interviewed leaders in the governance, audit and management communities; surveyed legislative auditors in Canada and internationally regarding their efforts to improve public performance reporting; released a number of major research reports; and issued a set of nine reporting principles distilled from the views of legislative auditors, legislators and government managers. These principles have been adopted in many Canadian jurisdictions and are also the basis of an Exposure Draft of a new Statement of Recommended Practice (SORP) – Public Performance Reporting which was issued by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants (CICA).

Over these past several years we have seen a substantial increase in the attention paid to public performance reports (PPRs) in Canadian jurisdictions. Many governments have viewed our research program's recommendations favourably and invested enormous time and resources in publicly reporting their performance. For example, the federal government has embarked on an improved reporting to Parliament initiative; the British Columbia Legislature has been a pioneer in using reporting principles to strengthen the accountability of government departments and agencies to elected representatives; Quebec's National Assembly has recommended changes to government policies on public performance reporting.

Many jurisdictions now have in place, sometimes through legislation, a process for regularly reporting results-based information to the legislature by each major program. And as the substantial bibliography at the end of this report indicates, the literature on the subject of public performance reporting is expanding rapidly.

Our findings in this report tend to focus on the shortcomings of public performance reporting, because it is in addressing weaknesses that further progress will occur. Nevertheless, we are heartened by the extent to which PPRs are becoming an accepted feature of the public sector accountability landscape, and enthusiastic at the prospect of working with the management, governance and legislative audit communities to help implement the many good ideas that evolved out of this project.

This report, part of CCAF's "Users and Uses Project" under the Public Performance Reporting Research Program, looks at how legislators, the media and the general public use the PPRs that governments produce. It also suggests ways for governments to create more relevant public reports that resonate with users, and it encourages users to make more and better use of this material.

We believe that government has an obligation to publicly report on its performance to those who have a right to know, in order to strengthen the accountability of government, and to build trust.

The information in a government's PPRs should, first and foremost, provide a sound basis on which the legislature can hold the government to account. PPRs could also allow the media and the general public to better play their important roles in ensuring government accountability. And government managers can use performance reports to, for example, manage better, develop budgets, or develop new programs.

Our overall findings in this research project suggest that the primary intended audiences for PPRs - legislators, the media and the public - have generally made little use of them. These audiences are very supportive of the efforts underway to enhance PPRs and are extremely interested in how government is performing. The legislators we interviewed were very cognizant of the efforts undertaken to enhance PPRs by the civil service. However, they say that PPRs rarely reflect their perspective as users or their very specific needs and concerns, and that PPRs tend to lack information that is directly relevant to them. Legislators, the media and the general public also state that PPRs often are produced in a language and format that they as users find difficult to understand and access, although some examples of new reporting trends and formats are emerging.

Neither the producers nor the users of the information in PPRs are, by themselves, responsible for the disconnect between what government produces and what potential users are looking for. Both, however, could play a role in addressing it.

Six overriding conclusions emerge from our study:

- Government producers of PPRs and the intended users of PPRs have an opportunity to create partnerships of trust. Legislators, the media and the general public have an important stake in the information, and have different needs for information about government performance than does government.

- A number of possible approaches exist to rethink and redesign public performance reporting. Producers could communicate with PPR users to determine what information users need in PPRs and practical ways to meet those needs. They could design PPRs to include the user's perspective and encourage increased use of PPRs. The "reward" for government would be producing information that is used because it has value. That could lead to increased trust between government and legislators, the media and the public.
- The cost of producing government performance reports is enormous. The question emerges: Why not obtain a greater return on this investment? The reporting and accountability process remains incomplete until performance reporting is both received and used.
- When governments produce public information on their performance that is credible and used by legislators, media, advocacy groups, think tanks, policy institutes and the public, our democratic processes are strengthened.
- PPR users could increase the likelihood of obtaining what they need from PPRs by actively creating "demand" for quality performance reporting and then visibly using the information to hold government to account.
- Legislators and auditors could also play a key role in reinforcing the use of PPRs. For example, they might provide assurance on the quality of PPR information to build credibility among users, who currently have little trust in such information. Auditors might also look at assessing the extent of use of PPRs and at integrating the concept of use into assessments of their quality.

Focussing on the needs of the users of public performance reports is becoming increasingly important in the context of results-oriented management and auditing, governance and public accountability. Chief internal auditors can use effective performance reports to enhance communication with their Audit Committees. Chief financial officers can use them to clarify their organizational results. The directors of

Crown corporations can use them to assure Ministers about the quality of their management control systems. Public accounts committees can use them to hold governments accountable.

There are clear links here with CCAF's work in other program areas: with the legislative audit community, with the internal audit community, with Crown corporations, with public accounts committees, with the Canadian Institute of Chartered Accountants. Our research has identified promising strategies for moving forward. We will adapt and build upon these strategies in our work with the management, audit and governance communities. We will also examine the feasibility of launching pilot projects to help Canadian jurisdictions move into a phase of experimentation and learning.

As this report suggests, much remains to be done. We look forward to working with our partners to help advance public performance reporting to a new level.

Acknowledgements

Each of CCAF's research programs receives strategic direction and advice from an advisory committee regarding the relevance and appropriateness of the research, and its communication, implementation and use. The members (present and past) of the Public Performance Reporting Program Advisory Group are:

Michael P. Eastman	(Chair) CCAF Executive Director
Kathryn Bouey	Former Secretary and Deputy Minister Management Board of Cabinet Government of Ontario
Sheila Fraser, FCA	Auditor General of Canada
D. Ian Glen	Chairperson, National Parole Board
Katherine Graham, BA, MA	Dean, Faculty of Public Affairs & Management, Carleton University
Mike Joyce	Former Assistant Secretary Expenditure Operations and Reporting Treasury Board of Canada, Secretariat
Geoffrey Kelley	MNA, MLA for Jacques-Cartier and Minister responsible for Aboriginal Affairs, Quebec National Assembly
Peter Kruselnicki	Chief of Staff to the Premier of Alberta former Deputy Minister of Finance and Secretary of the Treasury Board of Alberta
David Moloney	Senior Assistant Secretary Expenditure Management Sector Treasury Board Secretariat, Canada
Graham Steele	MLA for Halifax-Fairview, and Member, Public Accounts Committee Legislative Assembly of Nova Scotia
Daryl C. Wilson, FCA	Former Auditor General, Office of the Auditor General of New Brunswick

Liaison with the Performance Reporting and Auditing Study Group of the Canadian Council of Legislative Auditors (CCOLA)

Susan Jennings	Assistant Auditor General Office of the Auditor General of BC
Ken Hoffman	Former Assistant Auditor General of Alberta

We thank them for their valued advice and support. We would also like to thank all those involved in producing this research report - the CCAF researchers, survey participants and all those who contributed through interviews, roundtables and advisory groups.

In particular we extend special appreciation to CCAF's lead researcher Rona Shaffran. Additionally, we make special note of the contributions of David Moynagh and Michael Weir, whose energy and inspiration made this publication possible.

Michael McLaughlin, FCMA
CCAF Chair

Introduction

This study completes a series of research and capacity-development initiatives under CCAF's Public Performance Reporting Program. It is unique in several ways:

- It addresses the "demand" side of public performance reports (PPRs). It complements the research of CCAF and others that has looked mainly at the "supply" side. This study does not deal with management's use of PPRs, which could provide the focus for a separate report.
- The study focuses on federal and provincial governments, but could be relevant as well to other public sector institutions.
- It speaks from the orientation of the intended users of PPRs, explores the factors that encourage or impede their use of the reports, and the ideas for change that they and others have raised.
- Our work extends beyond stating the problem. It offers the beginnings of a solution by identifying practices, tools and strategies to increase the demand for, and the use of, PPRs, by legislators, the media and the general public. CCAF is committed to helping the producers and the users of PPRs apply the ideas in this report.

PPRs, Users and Producers Defined

"**PPRs**" refer to the existing formal public performance reporting and other mechanisms that government uses to communicate with legislators and the public on its performance, including its financial performance. These mechanisms include reporting on performance for a department, ministry agency or on a whole-of-government basis. Reporting may occur through published reports or more formal briefings, by a minister or deputy minister, of a legislative committee. PPRs could also include forward-looking planning documents and budgeting information. PPRs do not include general communications or public relations material, reports done by Auditors General, or reports produced for internal use only.

"**Users**" are the intended audience for PPRs. They include legislators (elected MPs, MLAs or MPPs, etc.), the media and the general public. The general public includes citizens, academics, non-governmental organizations, such as public advocacy and special interest groups, and policy think tanks.

"**Producers**" are the government departments - ministries and central agencies -that design and publish PPRs

This research project explores three broad questions:

- **Extent of use:** To what extent do the following users - legislators, the media, and the general public - use PPRs? What are reasonable expectations for their use of these reports?
- **Factors affecting their level of use of PPRs:** What are the barriers, incentives, disincentives, and challenges to the use of PPRs by legislators, the media and the general public? What are some of their key unmet needs for public performance reporting?
- **Ideas for change:** How could government improve its public performance reporting to better address the concerns of legislators, the media and the general public and better meet their needs for information? What are some promising practices to increase the use of PPRs by legislators, media and the public?

Methodology

In exploring the study's research questions, we analyzed multiple lines of evidence. We conducted a literature review (included in the section "Selected Bibliography" found at the end of the report). We sought and received written submissions on our research questions (or interviews in lieu of submissions) from some 30 organizations in federal, provincial, municipal, territorial and international jurisdictions. We further investigated our research questions through some 70 interviews with Canadian and international experts and intended producers and users of PPRs. We also sought input to our questions from a number of roundtables and symposia. These encompassed a cross-section of leaders from federal and provincial legislatures, intended users and producers of PPRs, central agencies and internal and external auditors. In addition, we drew on information gained from CCAF's past consultations in developing its Public Performance Reporting Principles (1992).

Our findings in this report are based on converging evidence, both documentary and oral. We noted a striking similarity in the conclusions flowing from different sources of evidence. Our goal is to build on the innovative work that others are doing in this area.

We validated the findings in this report with a number of leaders, including experts on the subject, intended users and producers of PPRs, participants at a recent Canadian Institute of Chartered Accountants/CCAF Forum on Public Performance Reporting, and the members of the Canadian Council of Legislative Auditors Performance Reporting and Audit group, representing Canadian provincial and federal audit offices.

Study Findings

We begin below with a self-assessment that invites government producers of PPRs and intended users to "take stock" to find out whether a disconnect exists between them.

Taking Stock - A Self-Assessment

We invite government producers of PPRs and the intended users of their reports - legislators, media and the general public - to think about whether they agree, disagree, or are unsure about the following statements.

FOR PPR PRODUCERS:

- My organization knows who the primary intended users of our PPRs are.
- We know how legislators, the media and the general public judge government performance and what measures and what style of reporting they would find useful. My organization has worked directly with legislators, the media and NGOs to assess their needs in that regard.
- We know to what extent our intended users use PPRs. They have also told us that, generally, our PPRs meet their needs.
- We know what we can do to bridge the gap between producer and users, to better meet their needs and to increase the extent to which they use PPRs.
- We have begun to take useful steps to do so.

FOR LEGISLATORS, THE MEDIA AND THE PUBLIC:

- I (or my organization) use a range of PPRs.
- We are satisfied with the kind of PPRs available to us.
- We have actively tried to obtain from government the kinds of PPRs I or my organization needs.
- If better reporting on government performance were available to me, I would use it more.
- I or my organization could do more to obtain the type of government performance reports that we need. We are beginning to take steps to do so.

This very limited "self-assessment" exercise should suggest whether a disconnect might exist between the producers of PPRs and the intended users of these reports. Our research to date indicates that such a gap generally does exist. This study will describe that gap and offer strategies for beginning to create a balance between the needs of users and the very real concerns of the producers of PPRs.

The sections that follow will provide more detailed findings on the current situation, and on legislators, the general public and the media. We will look at the extent to which they use PPRs, the factors that influence their level of use of PPRs, and ideas for change, including what PPR producers can do to redesign PPRs. The report concludes with an "Agenda for Action."

The current situation

Government should be the primary user of performance measurement and information, for example, to manage better, to develop budgets, or to develop new programs. Governments also have an obligation to publicly report on their performance with the goal of strengthening the accountability of government and building trust. The US Governmental Accounting Standards Board Concepts Statement No. 1, *Objectives of Financial Reporting*, identifies three primary external user groups for financial reports: 1) those to whom government is primarily accountable (the citizenry); 2) those who directly represent the citizens (legislative and oversight bodies), and 3) those who lend or who participate in the lending process (investors and creditors).

In ***theory***, the information in government public performance reports - i.e. PPRs - should, first and foremost, provide a sound basis for helping the legislature hold the government to account. This would include, for example, scrutiny of government budgets and government performance, developing new policies and initiatives and rethinking the existing ones. The information in PPRs also offers a potential means for legislators to communicate with their constituents on what results government has achieved.

In ***theory***, the general public and the media also play a potentially key role in holding government to account by using government performance information in PPRs, albeit in a more decentralized way than legislators. For example, they might pose challenging questions to government about performance measures or targets or service levels, what is being achieved with all the monies spent, or how government performance affects certain locations or certain demographic groups.

Our overall findings in this research project, however, indicate that reality is different than theory. Many governments have invested enormous time and resources in publicly reporting their performance. While we know that there are exceptions, the general pattern we find is that the intended audiences for these PPRs - legislators, the media and the general public - have generally made little use of them in carrying out their respective roles. It is not that legislators, the media and the

general public are not interested in how government is performing. They *are* interested. But PPRs do not generally reflect their perspectives as users or their very specific needs and concerns. PPRs contain information that is generally neither relevant to legislators, the media and the general public, nor in a language and format that these users can easily understand and access.

There is a need to balance supply and demand. The intended users of PPRs frequently identified common unmet needs in regard to this material, but the supply of information that would meet those needs is generally lacking. We are finding that government produces, without intending to do so, a brand of PPRs for which only limited demand among users exists. Neither the producers nor the users of the information in PPRs are, by themselves, responsible for the apparent disconnect between them. Both, however, have a central role in eliminating that disconnect or, at least, working to re-establish a better connection.

The Users of Public Performance Reports

Who uses (or does not use) them, the factors affecting use, ideas for change

The three main intended users (legislators, the media and the general public) may or may not routinely use PPRs. Whether a user group does or not depends on a range of variables. These include the alignment and relevance of a given PPR's content and format to the user's needs, capacity and interests, and its accessibility (easy availability) to the user. In this section, we discuss the extent to which each user group - legislators, the general public and the media - use or do not use PPRs, the factors that prevent or encourage their use of this material, and some ideas for change to increase the extent to which people actually read and find them useful.

LEGISLATORS

How Legislators Use PPRs

The "use" of PPRs refers to legislators (or their staff) reading the document and then "using" the information it contains when carrying out the different aspects of the legislative role.

Although we see exceptions, we find that legislators generally make little use of PPRs to carry out their role, including their core functions of oversight, law making, deciding on budgetary matters and communicating with constituents. The following comment by a legislator is illustrative: "Existing PPRs are reviewed only rarely by legislators, and they are not on the radar screen of most."

Our research in this area echoes the findings of others. For example, a 2002 report, from a forum given in partnership by the Institute of Public Administration Canada, KPMG, the Treasury Board of Canada Secretariat and the Canadian Center for Management Development, concluded that PPRs: "have not led to interaction with the primary targeted stakeholders - members of Parliament …"

Valid and reliable performance measures will not, by themselves, guarantee that legislators will use PPRs. Elected officials will not use the

information in PPRs just because the government provides it. Moreover, PPRs will never meet all the decision-making and oversight needs of legislators, no matter how relevant legislators might find these reports. To illustrate with one legislator's comment: "PPRs are not to be used on a 24/7 basis, but only when they are relevant to the task at hand." It is more reasonable to hope that relevant performance information "will be used as part of the decision-making process, and that it will enrich debate and lead to more informed decisions."

ONE KEY CHALLENGE IS TO DISCOVER HOW TO ENCOURAGE LEGISLATORS TO USE PPRS, WHEN THE POLITICAL WORLD IN WHICH THEY OPERATE DOES NOT ALWAYS OFFER REWARDS OR INCENTIVES FOR DOING SO.

One key challenge is to discover how to encourage legislators to use PPRs, when the political world in which they operate does not always offer rewards or incentives for doing so. There are realistic "pockets of opportunity" where legislative leaders might increasingly use the information in PPRs, *if* that information meets their needs. We explore these possibilities below under the section "Ideas for Change".

Why Legislators Tend Not to Use PPRs

Below, we highlight some of the key reasons we found as to why legislators do not use existing PPRs to any large extent.

PPRs do not reflect legislators' interests and how they view the world…

Legislators see the world in a very different way than do public servants. Two seemingly different "cultures" seem to be at play. The type of information in PPRs and its presentation and format often do not reflect how legislators view the world. Legislators tell us that they tend to think and operate more in concrete and anecdotal terms about issues that relate to their political culture or political reality than do public servants. From the legislator's perspective, public servants who produce PPRs often tend to think in more abstract terms. Legislators find that the public information on performance which governments develop and report in PPRs tends to reflect their - i.e. the governments' - very real priorities and orientation. However, it often fails to either engage legislators or address their concerns.

We learned that not all legislators understand what performance indicators are or how to use them as a tool for understanding how well a program is or is not working. As one experienced legislator noted: "Legislators either don't know how to use performance reports and have only a vague idea of how to use them, or they are uncomfortable or overwhelmed by the information." Others said quite pointedly:

"Legislators are often lost with the numbers." Legislators may not be comfortable admitting that this is true.

One commentator rather bluntly summed up the overall sense of disconnect that many legislators noted: "It is a dialogue of the deaf between bureaucrats who produce PPRs and the legislators who are supposed to use them. Moreover, bureaucrats come to the legislature and talk in technicalities, not in terms that are meaningful to a legislator."

LEGISLATORS AND PPR PRODUCERS NEED TO BEGIN TO BETTER UNDERSTAND EACH OTHER. THAT WILL HELP TO BUILD TRUST AND COMMUNICATION.

Legislators and PPR producers need to begin to better understand each other. That will help to build trust and communication.

Legislators are broadly representative of the community at large. They hail from a wide range of education, attitude, work and life experiences. Not all are as inclined towards abstract thinking as public servants may be. They are also a heterogeneous group. Some are self-made; some are farmers, some are practicing doctors. Others are business people, steel workers or factory workers. One legislator, a former lawyer commented: "I had to learn that there are many people who have a different way of thinking and learning."

Legislators report that they tend to operate to a great extent in a verbal world. Whereas public servants produce PPRs in a format that may seem standard from their point of view, that format may not be quite so standard from the point of view of legislators. As one legislator commented about PPRs: "It is not the kind of information we are comfortable working with." Another legislator explained: "One of my favourite colleagues was a former youth worker. Few members are in better touch with their constituents or represent them better. He is a brilliant legislator, but he is not a reader of reports. They leave him cold."

Legislators are also often interested in different information than what government more typically provides to them in PPRs. For example, they are often more interested in issues that cut across many departments, rather than in department-specific issues. They are also very interested in data arrayed by location (be it a city or region) or by demographic group that demonstrate the effect on the people they represent. To illustrate, one seasoned legislator commented: "What grabs every legislator's attention is what this information means in your constituency. If you want to get our attention, give us information on how it affects our constituents. Every legislator would be riveted."

PPR producers have mentioned that they might be reluctant to provide performance information by constituency to legislators. For example, some told us they would fear that legislators or their constituents might use it inappropriately, for example, to "bid up" and seek additional funding in areas that do not appear to need it. PPR producers, however, might ask themselves whether that is a good enough reason **not** to provide the information to legislators, who say they want it. And they might further reflect on how best to handle any request for funding that they consider inappropriate. Fair and balanced performance reporting will help them and legislators to have a more factual discussion.

... LEGISLATORS ... ALSO NEED INFORMATION AT THE NATIONAL OR PROVINCIAL LEVEL, TO FOCUS ON ISSUES BEYOND THEIR OWN LOCAL CONCERNS

Our research also indicates that while legislators may see their primary role as representing their constituents, they agree that they also need information at the national or provincial level, to focus on issues beyond their own local concerns. But it is not an either/or issue. Providing data by location or constituency can be a way to attract the attention of the legislator, after which he or she might become more motivated to use broader performance reporting, at the national or provincial level. Moreover, some issues require a broader level of performance reporting. For example, any changes in the education system can only be made at the provincial level. It is at the local level that citizens pay attention, and so it is with legislators.

Legislators note that they sometimes have a shorter-term, more concrete focus around outcomes than do public servants. For example, the US Government Accounting Standards Board, in one of its case studies on state uses of government performance information, points to one jurisdiction which noted that: "We naively assumed that what legislators really cared about was the outcome. That is not true. They also care deeply about the program itself - whether it will continue to exist and whether money is going to be spent on that program." But, legislators comment that their constituents often feel the same way, and it is their job to represent them.

... MORE MONEY IS NOT NECESSARILY THE SOLUTION. TO BETTER PROTECT TAXPAYERS' INTERESTS, THE PUBLIC, THE MEDIA AND LEGISLATORS NEED TO START ASKING DEEPER AND MORE PROBING QUESTIONS

At present, there is sometimes an almost default view among many legislators, the general public and the media that more money, by definition, is better and equates to better results. Legislators, for example, might talk about a goal of spending more dollars on childcare. Yet, we know that more money is not necessarily the solution. To better protect taxpayers' interests, the public, the media and legislators need to start asking deeper and more probing questions - for example:

- What benefits have we gotten from our current investment in program X?
- Will more money make a difference to results and, if so, how?
- Can we achieve the same or better results if we try a different program, or a different level of service, or a different way of delivering the existing program? What would give us the best "bang for the buck"?

Producers of PPRs also have a responsibility in such a scenario. They might begin to provide evidence-based answers to these questions when asked, or on a more proactive basis, even before the question arises with a view to getting "ahead of the curve". New questions and new answers can shift the debate to a very different level.

Legislators feel that PPRs lack credibility…

Many legislators noted that PPRs are not credible in their eyes; they view them as products of departmental Public Relation units. To illustrate with several comments by legislators: "I will believe PPRs when departments admit to missing some targets." Or: "Most PPRs are written so that the Minister can sign off with no worries about attack." And: "Legislators see bureaucratic bafflegab in many of these reports."

A number of legislators also comment that PPRs too often present findings in the "best light" and tend to "smooth out the bumps" too much, because of the political sensitivities the government anticipates with publishing less-than-desired results. They comment that government ministers have been known to want to change the measures, if the results are not what is desired, because of a concern around how the results will be treated or "how they would look".

THERE IS SOMETIMES A HIGH LEVEL OF POLITICAL INVOLVEMENT IN WHAT GOES INTO PPRS. HOWEVER, GLOSSING OVER WEAKNESSES OR FAILING TO ACKNOWLEDGE THEM AT ALL MAY NOT BE IN THE BEST INTERESTS OF EVEN THE GOVERNMENT.

We have also learned that departments may be selective about what they report. There is sometimes a high level of political involvement in what goes into PPRs. However, glossing over weaknesses or failing to acknowledge them at all may not be in the best interests of even the government. As one government legislator noted: "I wish government would not smooth out the bumps in these reports, so I would be more prepared for attacks from stakeholders or opposition. Instead, I am often caught by surprise." Moreover, it breeds cynicism about the integrity of PPRs, among legislators, as we see here, among the media and the public (as we will see later on).

The system offers few rewards or incentives to legislators who scrutinize the government's performance…

Legislators comment that the system can discourage them from asking "tough" and critical questions about government performance, and that it offers few rewards (and often penalties) for so doing. For example, as one legislator explained: "The legislator who harps on measures of performance will eventually get punished by his leader, who will ask whether he or she has anything more important to say." From another legislator: "Only government backbenchers with no ambition dare ask critical questions about their government's performance."

In a report (2004) that examined the role of legislative committees in using performance information, the Auditor General of British Columbia noted that the review of performance information is generally of low priority among legislators. To illustrate, one MLA commented: "MLAs are political actors with a number of 'antennae' up in all directions, and there are a lot of issues with a high degree of interest or sensitivity. These issues often override the review of performance information. When these issues arise, MLAs don't often choose to delve into graphs, charts and the masses of performance information presented in the committee, but prefer to address those issues most sensitive to their constituents." Or, as a federal legislator said to us: "Estimates work does not rank high for an MP's work. There are other priorities."

... THE SYSTEM NEEDS TO PROVIDE OPPORTUNITIES THAT WILL MOTIVATE LEGISLATORS TO PAY MORE ATTENTION TO ACCOUNTABILITY.

Some legislators have commented candidly that their first priority is to get re-elected. As one stated: "the work of accountability has nothing to do with getting re-elected. Accountability work is done in spite of that." These comments suggest that the system needs to provide opportunities that will motivate legislators to pay more attention to accountability. We also need to think through how to make accountability resonate with constituents, so that it is in a legislator's interest to address it. For example, if we can stimulate the media or the general citizenry to both take more interest in government performance, and ask their legislators questions about the results information in PPRs, legislators will also take more interest in accountability issues.

The current limited interest by legislators in using PPRs is not lost on the bureaucracy. Deputy Ministers understand that legislative committees are often unlikely to ask them difficult, probing questions. To illustrate, as one DM commented: "I expect a substantive question at committee on my departmental performance 15% of the time, and I prepare for committee accordingly."

By contrast, for example, in one jurisdiction where the Estimates Committee has begun to routinely question Ministers appearing before them about their inadequate departmental performance measures, their departmental measures are beginning to improve. Ministers, like all of us, prefer to "shine" in front of their peers.

Legislators have information overload and limited time…

Legislators simply do not have the time to read and assimilate the large volume of performance and other information that they receive. At the federal level, for example, more than 200 entities provide Parliamentarians more than 1,000 statutory reports. There is a need to streamline and link these documents and the information in them if they are to be useful. By way of example, the federal government is embarking on an improved reporting to Parliament initiative which, among other things, is aimed at this problem.

Legislators need staff support to effectively use PPRs…

Performance reports will be useful only to the extent to which legislators and others can analyze and readily understand them. Analytical policy-type staff support is critical for doing so. Legislators need this kind of research support and related verbal briefings to analyze PPRs, understand the data, and become familiar with the workings of a ministry or department in order to identify the key questions they should pose to public servants on government performance issues and in order to glean information for communicating with their constituents.

Legislators often do not have this support, and may lack the skills or time to do so themselves. As a consequence, for example, they might miss the opportunity to ask governments the tough and challenging questions necessary to hold them to account. Legislators mention that they can also find themselves overtaken by the expertise of a department. They need staff support in asking the performance-related questions, which are fundamental to creating accountable governments.

The presentation and content of PPRs need immediate attention…

Our research finds that the reports are not written from the perspective of the legislator.

In regard to *presentation*, legislators commented that the language in PPRs often sounds "bureaucratic" to the legislator's ear. The reports are also too "thick" and the information often seems repetitive, either within or between reports. They also find a lack of synopsis or main points,

making it difficult to digest the essence quickly. As one legislator said: "Give me the synopsis in Canadian Tire language."

They would appreciate reports that contain concise, layered information that is simple and understandable - i.e. easy-to-read. However, reports often do not meet these criteria. Often, PPRs are not user-friendly to legislators. They find that PPRs are often abstract and complex in their presentation. Their organization and format are often not conducive to enabling the reader to "drill down", when needed, to find information at an appropriate level of detail.

In regard to *content*, legislators comment that reports seldom present clear targets that would allow them to make meaningful comparisons. PPRs often do not offer supplementary information on what the data are saying, why a particular result has occurred, which data are most important to understanding a program's effectiveness, the limitations of the data, and the context and explanations for unexpected results. Legislators comment that PPRs offer limited comparative information, either on a year-to-year basis, or with other relevant jurisdictions. Such information is crucial to interpreting the data. Legislators emphasize that they need the big picture and an understanding of key variances.

Earlier, we noted above that legislators want information by location or by demographic groups, or on horizontal issues. Legislators also comment that information in PPRs about the outcomes or results of public programs do not usually link to the cost of achieving these results

IDEAS FOR CHANGE

What legislators can do to overcome the barriers

Legislators should be the primary users of the information in PPRs. The reporting and accountability process remains incomplete until more legislators both receive and use the information in these reports.

Our research points to a number of things that legislators can do to overcome the barriers noted earlier. We outline these ideas for change below and also suggest how and where legislators might increase their use of performance reporting.

In doing so, we integrate and reference ideas from *Legislating for Results (2003)*, published by the National Conference of State Legislators (NCSL) as a joint effort with The Urban Institute. Based on extensive U.S. work, it presents examples of specific actions that legislators can take to obtain and use outcome data. Their work generated a number of products, including an "Asking Key Questions" guide for legislators, a

shorter bookmark version of 13 such questions and oral materials with illustrative excerpts from state hearings. NCSL also produced two, three-hour educational sessions on legislating for results, with separate sessions for legislative staffs.

Legislate a process…

Legislate a process for regularly reporting results-based information to the legislature by each major program (NCSL, *Legislating for Results*). This information should identify clearly what the program has accomplished for citizens, not merely the activities undertaken.

Many jurisdictions already have such legislation. Accordingly, the onus is on the legislators who instituted these laws to use the resulting information. As one legislator noted: "It is up to legislators to organize their time so PPRs are used. If not, public servants may just update the last year's version."

Develop a coalition of legislative champions…

Although few legislators use existing PPRs, we repeatedly heard that some legislators are more amenable to understanding and improving them, and to using the performance information they contain to carry out their role. These individuals are the potential leaders to take us in a new direction. They have the potential to create change. In some jurisdictions, the presence of legislative champions who support performance measurement and reporting has led to progress. However, in the same jurisdictions, when these champions leave, momentum tends to "tail off."

These leaders should reinforce the importance of strong PPRs and their use, by word and action, and try to bring along their colleagues. They should visibly begin to use the information in PPRs to carry out their role, and might also help their colleagues begin to do so. Their colleagues will pay attention to new behaviours that "work". Auditors General and central agencies might also actively nurture these legislative champions.

Use of PPRs by legislators, by definition, takes place in a political context. In that regard, legislators pointed out the following realistic "pockets of opportunity" where legislative leaders might use the performance information in PPRs:

- Ideally, there might be a political party that would fully embrace PPRs and experiment with their use in the legislature. Or, a group of champions could be created to do so, or it could be done on some bipartisan basis.

- In the context of legislative committees, even government members might make better use of good performance data, notwithstanding that their "job" is often seen as defending government. Better data will improve the debate. A government member, for example, could challenge the Opposition, stating the facts in support of the government's case. Legislators pointed out to us this approach is preferable to the more typical statement: "What the member is saying is not true." Using performance information will also force the Opposition to use facts to support their case. It raises the level of the whole debate.
- In caucus - even government caucus - backbenchers often feel that they cannot say anything critical of government. There are nonetheless rigorous debates in caucus that the public never sees. The more members within caucus that are armed with performance data, and who use it, the more improved the debates in caucus.
- Estimates debates are typically carried on with little interest from the public or media. The challenge is to get the opposition to use the PPR performance information as a basis to ask government some challenging questions.
- An astute opposition might make significant gains if it were to ask government the right questions. For example, during budget debates, where government wants an increase in a certain area - for example, in health - the opposition might ask: "You say you are going to put increased money into health. What do you expect to accomplish as a result, in what areas and by when?"

As explained above, if performance reports show lower-than-expected results, Ministers can find themselves in difficult positions politically, especially, as some have told us, because the Opposition has the same information and will tend to use it to embarrass the Minister and the government. Some Ministers told us that if public servants want them to use PPRs, they would be more comfortable doing so if these reports fully explained why results fell short of expectations. This is particularly the case where the cause stems from a shared responsibility, capacity limitations, or outside factors. Such explanations would provide the Minister with "support" and the basis for a response to Opposition

criticism. As one respondent commented: "The alternative message from a Minister - we only want a 95% pass rate, and if it is 90% don't talk about it - gives no incentive to the public servant for fair and balanced reporting."

Provide and use legislative staff…

Legislating for Results and our own work point to the need to provide legislative committees with analytical policy-type staff, to assist legislators in reviewing PPRs and in framing substantive questions to pose to public servants. If adequate staff were provided, they could do much of the substantive review of reports for legislators. *Legislating for Results* recommends that legislators ask legislative staffs to review in advance the outcome reports that departments provide, to identify issues that legislators should follow up during legislative committees and other sessions. They state, from broad experience: "This may be the ***most critical step*** in obtaining reliable and understandable outcome information."

Ask public servants challenging questions even beyond the scope of PPRs…

A number of legislators commented on the importance of asking government challenging questions. To illustrate with one comment: "If there were a general appreciation that legislators can and should ask tough questions of bureaucrats, that would make a big contribution."

There are 13 basic questions that legislators, ideally with the input of staff, can pose to agencies in budget and program review hearings (from Legislating for Results, and *Asking Key Questions - How to Review Program Results, 2005*), for example:

1. What is your program's primary purpose? What citizens are affected?
2. What key results are expected from this use of taxpayers' funds?
3. What key performance indicators do you use to track progress in attaining these results?
4. What were the results in the most recent years?
5. How do these results compare to your targets? Have any results been unexpectedly good or poor?
6. How do results compare to other benchmarks, e.g. those in other countries?

7. For which citizen groups have the results been less than desired (e.g. groups by location, gender, income, age, race/ethnicity, disability, etc.)?
8. If any targets were missed, why were they missed?
9. What is currently being done to improve deficiencies?
10. What actions does your new or proposed budget include that would improve results?
11. How would the results change if funding was increased (or decreased) by 5%?
12. Which groups of citizens might benefit? Which might lose? To what extent?
13. What other programs or agencies are partners in producing desired results?

The Auditor General of New Brunswick, in his 2005 Report, reflects on the role of the Legislative Assembly. The Auditor General recommends that legislators should use their meetings with departments and Crown agencies to enquire about results in relation to objectives and targets, and should ask the following questions:

- What are the objectives and performance targets?
- What process is in place to ensure objectives and performance targets are challenging?
- If there are none, why not and when will they be determined?
- How do actual results compare with what was planned?
- Where have there been shortcomings, and what actions are planned?

Legislators need not restrict their questions to public servants only to the measures or the information in PPRs. Legislators (ideally with the help of appropriate staff) can and should ask any probing questions that interest them and their constituents. They should not limit themselves to the material that public servants put in front of them. They might, for example, ask why certain measures, targets or analyses have not been included in the PPR. When legislators in New Zealand did this it led to constructive dialogue between bureaucrats and legislators, and new legislation and measures that reflected the concerns of legislators.

Demand PPRs that align with legislators' needs…

It is clear that if legislators demand the type of PPRs that they need, and which they find useful, they will be more likely to get it. Many legislators themselves say that their colleagues must "step up to the bar" and "ante up" in regard to demanding PPRs from government that reflect their concerns and needs, and then use and be seen to use them by public servants for oversight purposes.

Leadership from the top is critical to creating more demand. For example, committee chairs might ask government for PPRs that align with their requirements. As an example, one committee chair requested a summary report on all the federal funding in one key area of the committee's mandate, to gather together the information previously dispersed over many departments. The Treasury Board produced the report, which enabled the chair to do his job by calling all relevant departmental players before the committee to discuss performance in this horizontal area. As another example, La Commission de l'administration publique (Public Accounts Committee) in the province of Quebec, has issued a report with recommendations to government on changes needed in its policies on public performance reporting.

LEADERSHIP FROM THE TOP IS CRITICAL TO CREATING MORE DEMAND.

Obtain and use the information in PPRs…

Legislating for Results identifies a number of ways that legislators might clearly be seen to be obtaining and using performance information:

- Examine outcome information as part of the review of budget requests.
- Ask agencies to explain unexpectedly poor or good outcomes. This step is vital before deciding on possible legislative action.
- When developing policies and new authorizations, as a basic starting point, review the latest outcome reports relating to key issues.
- Require that outcome information be included as a major criterion when establishing performance contracts with senior public servants. This requirement will increase accountability of the agencies and employees and encourage them to focus on important outcomes.

- Support and encourage agencies to include performance targets in their service contracts and grants. This will increase accountability of contractors and grantees.
- Include outcome information (we might also add performance information) when communicating with constituents. Doing so will help send the message that government is focused on citizens' concerns, and will tell them what they are getting for their tax dollars. Preferably, obtain outcome (and performance) information relating to their own region or city from government, and provide it to citizens. (Note that the section that follows on the general public outlines new ideas for government performance reporting to the public.)
- Periodically review programs, outside the budget process, to identify which have had strong outcomes and which have had poor or weak performance - and explain why. This process will signal to agencies and their programs that the legislature is interested in performance and results, not only in activities and outputs. This will, in turn, encourage agencies and their programs to focus on results and how best to deliver their services.

Provide appropriate training to legislators' staff and to interested legislators…

Training in how to understand and use performance reports should be designed and offered to appeal to legislative staff, and then to any legislators interested. We have been told, however, that many legislators would not respond well to training, but would respond better to another approach, for example, having a government spokesperson available for questions when PPRs are released.

However, there is an opposite view. Some have said that training for legislators could be offered as a one-day retreat, perhaps within key committees, on an all-party basis. Timing is important. For example, it could be done immediately after an election, when committees are organizing.

Recent follow-up work by the Urban Institute and NCSL found that after a training session it offered on performance measurement and

reporting, the legislature in one state requested a number of changes to PPRs, including the format of the analysis and a more graphic presentation of key measures. The legislators now intend to ask more and different questions during legislative budget hearings.

Establish a process to review the integrity and quality of data…

One important barrier to increasing the use of PPRs is their perceived lack of credibility. Without confidence in the data in PPRs, the reports will not be used. Legislators (and other users) stress the need for an independent assurance function to attest to the quality of the data. Several options have been mentioned. First, might there be a body of high-profile experts attached to the legislature to attest to the quality and integrity of PPRs. This body might, at the same time, also act to stimulate demand. It might function, for example, as a "wise person's advisory body" to help legislatures prioritize their performance information needs to government. It might also analyze government performance data along the very lines that legislators need, for example, by location or demographic group.

A second option to provide assurance about PPR data quality is that legislative audit offices might audit, attest to, assure or certify the quality of PPRs and the related data. The internal auditor might do the same, but for the deputy minister. The role of both might also include attesting to the quality of databases, even where no report is produced.

In addition, to reinforce the importance of using PPRs, the more traditional audit of government performance reporting might extend to include a report on extent of use of PPRs as a key indicator of their quality. By spring 2006, the Auditor General of British Columbia will explore this issue in a discussion paper or study. They comment that it will be difficult to sustain the current momentum of performance reporting in the absence of tangible use.

Lastly, if we are to experiment and move toward PPRs that better meet users' needs, auditors will need to be more adaptable to new, non-traditional models of PPRs.

What Producers Can Do

The government, as the supplier of performance reports, can take proactive steps to increase the relevance and use of PPRs among legislators. Following are some ideas that have emerged.

Consult with legislators on the content and presentation of PPRs…

PPRs should be tailored to different audiences, to engage users. One-size reporting does ***not*** fit all. Accordingly, the producers of PPRs might begin to consult with legislators (backbenchers, committee members, ministers, opposition critics, etc.) in a *non-partisan* context to see what can be done to better meet their needs. Such communication with the political level is new territory for government. New communication skills will be called upon. There may be a need for different types of reports for different users and for different purposes. Or, we may find that there is a great overlap among user needs, and a new format may serve many users or many purposes. Considering the user's view may bring new perspective to what government needs to do and how to measure and report it.

There are ways to do this consultation to make it more manageable at the start. For example, an independent third party might do the consultation. It might best be done on a pilot basis within a jurisdiction, selecting several departments or ministries to start. PPRs might then be redesigned to respond to identified needs, as deemed feasible, and the new product provided for comment to legislators.

PPRs should be tailored to different audiences, to engage users. One-size reporting does not fit all.

As noted earlier, many legislators may not always have the background and knowledge about performance reporting that would enable them to pinpoint what information they would like to see in PPRs. They could, however, at a minimum, provide valuable input to the reporting process by indicating what issues they or their constituents care about in regard to government performance, how they judge performance and what information on performance they are most interested in.

The goal of providing input is to start a dialogue, which could sensitize public servants to legislators' needs, and vice versa. Producers could determine what is feasible in terms of providing more information on performance, and feed that back to legislators. In so doing, the relationship between the producers and the consumers of PPRs would be strengthened. Both would better understand the priorities and sensitivities of the other. A meaningful solution could then be found to produce performance reports for legislators that would be more relevant and, ideally, used to a greater extent. As one public servant noted: “The feedback loop is not there yet, and that is where we need to go next.”

Make the presentation of PPRs more user-friendly…

Presentation is critical. It would appear that public performance reports must become more user-friendly. They must be written in plain and simple language if legislators (and the media and the public) are to use them. Standard communication theory and techniques can help to achieve this goal.

Reports should explain in concrete terms, whenever possible, what programs and their results mean for a legislator's constituents - i.e. explain how a program has "made a difference" in relation to people in various locations, such as cities or regions, or various demographic groups. At the same time, as explained above, provincial and national perspectives must also be brought into focus.

THE PERFORMANCE STORY CRAFTED FOR LEGISLATORS AND OTHER USERS OUTSIDE GOVERNMENT SHOULD CONSIST OF MORE THAN NUMBERS.

The performance story crafted for legislators and other users outside government should consist of more than numbers. The performance of many government programs that are important to Canadians are best demonstrated through a narrative or story approach. Numerical information does not necessarily tell a complete performance story. Explanatory context, qualitative information and analysis are also important.

The following suggestions by legislators could also improve the presentation and content of PPRs:

- Present the performance story in layers. Begin with the highlights, and then a synopsis, in simple language, followed by the detail. Legislators and others can then access whatever level of detail they wish. Layering information also enables users to obtain the critical information quickly when time is short. Some legislators suggest reducing the number of printed reports, which are the norm, and dramatically increasing electronic versions, thereby allowing legislators to delve more deeply as needed or to produce on-demand reports. The idea of including glossaries was also raised to help the non-expert reader.
- Legislators have asked for fewer reports.
- They have also called for more linkage between the numerous reports they receive. Flexibility and accessibility are key. Typically, a PPR should include cross-references to other reports and indicate electronic

databases and Web sites that will allow users to access increasingly detailed information if they want it.

- PPRs can and should be considered as only one tool for communicating information on performance. Given the essentially verbal orientation of legislators and the vast number of other documents they receive, government should consider providing more face-to-face briefings and holding question-and-answer sessions to support the information presented in PPRs. Government might also identify a person who is available to respond to follow-up questions regarding PPRs. Our research has shown that legislators react well to such face-to-face interaction, which is one of the best ways to engage them.
- State clear performance targets and comparable benchmarks. Targets must be developed with care, and must be ambitious to be credible. Present the data on a comparable (year-to-year) basis against appropriate benchmarks. Compare results achieved for similar programs and relevant jurisdictions. Providing comparative information also helps to improve the "credibility" problem, as it usually includes both positive and negative information. Standard performance measures would also be useful for some areas of management, such as human resources management or the management of buildings and other physical assets, across departments.
- Provide supplementary interpretative information on what performance data mean and which warrant attention and action.
- Government should spell out what challenges and limitations they expect to encounter, at the outset, when stating its goals and targets for performance. If targets are missed, government could more easily "fess up" by explaining what progress it has made and the obstacles and challenges it encountered that made attainment of targets impossible. Legislators told us that the public would understand and accept such statements.
- Legislators consistently indicated that they are interested in having information reported by location,

for example, by city or region, not only provincially or nationally. Information reported by demographic groups is also of interest to them, along with information on broad horizontal issues such as homelessness, or illiteracy.

THE GENERAL PUBLIC

For ease of reading, the sections below address, first, citizens and then NGOs. These sections discuss how each group uses (or does not use) PPRs, factors that influence the extent to which each group uses this material and, finally, ideas for change

CITIZENS

How citizens use PPRs

The "average" citizen tends to make only limited use of existing PPRs, as indicated by the provincial and federal submissions we received, our interviews, and by some seminal work in this area by the Governmental Accounting Standards Board (GASB) in the United States. GASB (*Special Report, August 2003*) did not find widespread use by citizens of the performance information reported by state and local governments. The report notes that easy-to-understand, easy-to-use "popular reports" of government performance data are rarely available. Therefore, the Board concludes, a lack of widespread citizen use is not surprising. Our provinces commented that the main public users of their PPRs are not general citizens, but academics, researchers and public interest groups. Citizens will, however, use pieces of information on government performance that are pertinent and relevant to their interests and needs. GASB points out that they care about such areas as health, education and the economy.

A national magazine - *Maclean's Magazine* - publishes an annual survey that ranks Canada's universities. While there are debates about its accuracy, clearly this survey has captured the public's interest. Parents and students routinely use it in making decisions on which university to attend. GASB points out that, in the U.S., school performance data, reported on the Internet by Standard and Poor's, has attracted great public interest.

GASB concluded in its *Special Report* that "it may be unrealistic expect that most citizens will take a personal interest in government performance information." But they acknowledge that some citizens would use it.

GASB spells out possible uses of performance information, based on input from its citizen discussion groups on performance reporting. We outline these below, along with some illustrative comments by participants:

- *To increase government accountability:* A "report card" for elected officials: "Were their promises kept?" "Make sure citizens are getting the work they are paying for …"
- *To increase citizen engagement:* "Performance information … that shows … I am really getting something for my tax dollars would have a number of rippling effects on interest in government, civic participation."
- *To enable citizens to analyze, interpret, and evaluate public performance:* "Determine if plans and budgets are realistic, or if more resources are needed to achieve pubic performance goals."
- *To support citizen decision making:* "Performance information will help inform the debate on budget and policy decisions."
- *To increase citizen's confidence in government:* Performance information could help "people perceive that they are being given the skinny rather than being spun all the time." "Get folks back on track in caring about, feeling good about government ..."

SES Research, one of Canada's leading polling companies, together with the Crossing Boundaries National Council and the Public Policy Forum, released the results of an informative new poll of 1,000 Canadians that sheds light on their views on public engagement and political parties. Among the findings: almost two thirds of Canadians want more opportunities to influence government decisions directly. Additionally, while people in this country want to play a larger role in policymaking, the poll points out that many are rejecting traditional forms of political participation. One in four Canadians is fully disengaged from traditional forms of participating in the political process. The President of Crossing Boundaries, Don Lenihan, commented: "Overcoming the democratic deficit is about more than parliamentary reform. It is about engaging citizens more directly in the political process."

"OVERCOMING THE DEMOCRATIC DEFICIT IS ABOUT MORE THAN PARLIAMENTARY REFORM. IT IS ABOUT ENGAGING CITIZENS MORE DIRECTLY IN THE POLITICAL PROCESS."

This finding echoes earlier research by others, including Canadian Policy Research Networks (CPRN), Ekos and the Institute of Public Administration of Canada. For example, CPRN, in four citizen dialogues with 1600 randomly selected Canadians, found that the resounding message is a re-affirmation of the role of government as guardian of the public trust, on the condition that citizens are given an active role in informing decisions and that accountability is improved. CPRN found that citizens want to know how public funds are being spent and what society is getting in return. They commented that transparency in and of itself will not rekindle the public's trust, but rather needs to be pursued with careful consideration of what types of information are needed, for what purposes, by whom and for whom.

What citizens are looking for in PPRs

According to the GASB citizen focus groups, citizens were interested in seeing the following in PPRs:

- measures of outcomes;
- measures based on surveys of citizen and customer perceptions;
- breaking out of some performance information geographically and demographically.(Citizens were interested in neighborhood-to-neighborhood, district-to-district and facility-to-facility comparisons.)
- reporting against goals, targets or standards set locally;
- explanatory information reported alongside performance data;
- multiple communication modes, from printed reports, to the Internet, to the media and public fora;
- layered performance information, including a highly summarized printed report, with more details available on the Web and in limited distribution reports; and
- independent verification of performance information to build public confidence in the data.

IDEAS FOR CHANGE

The time is ripe for governments to add and report measures of performance that matter to ordinary people. Public involvement is needed to ensure that what is measured and reported is what matters to

citizens. Considering the public's view may bring new perspective to what government needs to do and how to measure and report performance.

"Listening to the Public: Adding the Voices of the People to Government Performance Measurement and Reporting," by Barbara J. Cohn Berman, of the Fund for the City of New York and the Center on Municipal Government Performance sheds light on the question of involving the citizenry in measuring and reporting government performance. This research looked at how people in New York City evaluate the performance of local government. Initially, researchers did not know whether listening to the public was feasible or useful as a way to enhance the measuring and reporting of government service. They learned that it was, in both respects. They concluded that professionally designed and administered focus group research adds valuable new perspective to the field of government performance measurement and reporting.

The research concludes that we need to add the voices of the public to government performance reporting. Their most consistent and compelling finding was that people assess and judge government performance in ways that often differ markedly from the standard measures that governments use to evaluate themselves. Their research seemed to inescapably suggest new type of government performance measures - the kinds of measures that reflect the quality of government's work and interactions with the public, in such areas as:

- the *public's* ratings of the nature of their personal interactions with government agencies and employees;
- the whole range of observable street-level conditions, regardless of which agency is responsible;
- other services and functions that involve more than one agency;
- the quality of work performed, assessed from the public's point of view;
- outcomes by neighbourhood; and
- the extent to which the public receives feedback about complaints it has reported.

Their research concludes that if government cannot align and measure its service delivery to be responsive to public needs, a disconnect ensues: the government agency thinks it is doing a good job, based on its own criteria, but the public is using an entirely different set of measures to gauge success or failure. The researchers do not suggest that government

report only citizen-based performance measures. Governments have other information they must report. Nor do they suggest that the public is always correct in its perceptions about government performance. Nevertheless, as they point out, people's perceptions - especially when no other reliable information is available to help shape those perceptions - become facts. The New York research argues that government needs to know how the public is arriving at its perceptions and then develop ways to present accurate facts to ensure that these perceptions are accurate.

The following are some examples of citizens' concerns about education, as revealed by the New York research. Using these comments, the research team identified potential new types of measures that could be developed and reported publicly, to better respond to their concerns, as indicated below.

What people said:	**Potential performance measures:**
Education:	
"The few good schools in the system are in the better neighbourhoods. The money is not being distributed properly."	**Easy-to-understand information about quality ratings for neighbourhood schools**
"I think our schools, where my daughter goes, are overcrowded."	**Average class size and teacher-student ratio by grade, school and neighbourhood**

In a program, funded by the Alfred P. Sloan Foundation, 27 state and local governments from across the U.S. have received grants from the National Centre on Civic Innovation to experiment with performance reporting. The program requires these governments to obtain feedback from citizens on their performance reports and modify subsequent reports according to that feedback. The research is well underway and will be completed next summer. Research results to date indicate that citizens were not interested in the measures that government had reported. Demonstration grantees are producing a range of new and different types of PPRs that the public can relate to. The PPRs aim to be candid, telling both good and bad news and what the government is doing about each, and they use visuals to tell the story. The research at this stage would indicate that it is premature to conclude that citizens are not interested in PPRs. Rather, it would appear that citizen interest will depend on what these reports look like, how understandable and relevant they are and how readily available and accessible they are to the public.

Earlier research by The Urban Institute (*How Effective are Your Community Services: Procedures for Measuring their Quality, 1992*) emphasizes that effectiveness measures should reflect customer concerns, even though these measures may seem less directly useful to managers or supervisors of the service. For example, park maintenance supervisors may be more concerned with whether the grass is cut on schedule. Citizens, however, they note, are more likely to be concerned with overall park appearance. They found that most performance measures and data collection procedures identified in their first edition of this document, 1977, were still applicable in 1992. They point out that this indicates that customers of basic municipal services are concerned about the same service characteristics they were concerned about in the 1970s.

Non-Governmental Organizations (NGOs)

We invited a number of national NGO advocacy groups to participate in a roundtable discussion on the use of government performance information. It was held in partnership with the Canadian Medical Association and the Certified General Accountants Association of Canada.

The following is a summary of the key points emerging from the roundtable discussion in regard to the extent to which NGOs use PPRs, the factors affecting their use, and ideas for change. Because the roundtable took place in Ottawa and involved a number of national NGOs based in the capital, many of their responses related to the information on performance produced by the federal government.

All participants indicated that their organizations make some use of PPRs. However, they agreed that PPRs need major improvements to make them more useful, as outlined below under "Ideas for Change."

How NGOs use PPRs

They use PPRs largely for five key purposes:

- *Policy development and advocacy:* A number of NGOs refer to the federal Budget in developing policy and planning their advocacy programs. Others also use forward-looking documents such as the Budget, departmental Reports on Plans and Priorities and the Speech from the Throne. NGOs use this information so that they can align their policies and advocacy efforts with the most current government direction.

- *Tracking government follow-up on commitments or recommendations:* A number of NGOs use PPRs as part of tracking the progress that government has made in meeting its commitments.
- *Assessing government preparedness and responsiveness to emerging issues:* One transport-related NGO deals with many questions from the media, which usually focus on whether the federal government has learned from prior transportation accidents and has been doing enough to prevent subsequent accidents. The only way to answer such questions is by reviewing performance reports to see whether the government has responded to earlier warnings.
- *Marketing research:* One professional association at the roundtable uses PPRs to identify marketing opportunities. For example, it looks at Treasury Board plans and priorities in a specific area to identify what professional services the government may need, and what the association and its members can do to meet those needs.
- *Monitoring the use of government programs:* An association of health professionals tracks the use of a dental program that provides health services to First Nations people. Every year the association reviews the program's annual report for information on usage.

In addition, we note that some measures that are publicly reported are the centre of rigorous debate by NGOs. For example, the measure of fatalities on roads has sparked debate about both the definitions for drunk drivers, and the laws that should be in place to reduce fatalities. This is further indication that the public uses PPRs when the measures and information reported reflect their areas of interest.

Why NGOs make limited use of PPRs

The NGOs at our roundtable had a wide-ranging discussion on the challenges and barriers they face in obtaining useful PPRs from government, as outlined below.

The NGOs commented that government is not responsive to their needs from PPRs; nor does it ask what these needs may be. They generally comment that as users, they do not find annual reports as useful as they would like. One NGO noted that while it has pushed government to improve a particular annual report, the document has not changed from year to year.

Participants spoke about a number of specific problems with obtaining and using PPRs. Of note is that politicians, the media and NGOs pointed to similar problems or deficiencies with respect to this material. For example, all three groups told us that PPRs are often difficult to find and access. Information on horizontal issues that involve a number of departments is lacking, and performance measures and information are often reported inconsistently across departments and jurisdictions, and are not comparable.

As did legislators, NGOS noted that PPRs generally lack contextual information to help put performance information in perspective and explain, for example, the importance or meaning of performance data and the reasons for unexpected results. They also referred to a lack of objectivity and accuracy, and the presence of "spin" in PPRs.

In addition to sharing with legislators and the media the perspectives noted above, participants spoke about these other issues of concern.

PPRs are not timely…

Participants agreed that a lack of timeliness in releasing information undermines Canada's system of government, hurts public trust, and limits accountability.

Two transportation-related NGOs cited delays in releasing two reports to the public - one on financial problems with an airline, another on a safety-related incident. In both instances, they commented that delays in releasing the reports, ranging from several months to almost one year, had compromised the public interest. They noted that in the UK, at least preliminary drafts of comparable reports are available on the Internet within weeks.

Accountability for transfer payments is lacking…

Participants expressed concern about accountability, especially by the provinces, for federal government transfer payments. Provincial governments report on the performance of the health system without acknowledging or accounting for federal input, which is substantial.

Participants also noted that federal and provincial governments pass transfer payments to municipalities. Therefore municipalities must be accountable for that money.

Attribution is a problem…

NGOs noted that PPRs might indicate or imply a causal relationship between a policy and an outcome. However, such relationships are often stated, but unproven. PPRs should provide information that clarifies the

extent to which an outcome can be attributed to a particular policy or program.

PPRs should offer solutions to recognized problems…

One participant noted that government reports might acknowledge shortcomings or problems within their own programs. However, they do not usually offer solutions or indicate that a department needs to solve a problem by taking specific action.

Government could improve its "public relations" by indicating that a problem may exist, and that something will be done to correct it. From the NGO perspective, recognizing a problem and the need to correct it would give interested parties an opportunity to provide input on how government might do so.

IDEAS FOR CHANGE

Non-government organizations

At the roundtable, it was suggested to us that governments might work more closely with NGOs to seek their input when developing PPRs of interest to particular interest groups. For example, a report on pensions might be of interest to particular unions. Government might meet with the unions, ask for their input on what information they need, design the report accordingly, and seek feedback afterward. Government might also give more briefings for NGOs when reports are published, aiming to create more demand for particular reports.

An interesting aspect of the NGO roundtable was that the participants, as consumers of PPRs, suggested a number of things that they (as opposed to government) could do to improve these documents and make them more useful. Suggestions involved strategies such as becoming more active in persuading or influencing government to deal with specific concerns, and directing more effort to providing input to PPRs. The NGOs' proposed strategies are summarized below.

- NGOs could produce an objective report on the performance of some area of government that would highlight gaps and compare Canada's performance to benchmarks set in other countries.
- NGOs should work hard to ensure that they help shape the collection of data for measuring performance in areas in which they are involved. Government departments should be open to such

NGO participation. It would provide the government with a front-end perspective on information from those who use it.

- NGOs that find deficiencies or gaps in a PPR should provide feedback to the department or agency which issued it.
- NGOs should ask the government to produce cross-departmental performance reports on selected horizontal issues.

Public policy research institutes

The term "think-tank" is shorthand for many different kinds of public policy research institutes. During the last decade-and-a-half, think-tanks have flourished in Canada. At a national level, these include the C.D. Howe Institute, Canadian Policy Research Networks, the Institute for Research on Public Policy, and the Fraser Institute. There are also provincial bodies, for example, the Atlantic Institute for Market Studies (AIMS).

There is an opportunity for think-tanks to increasingly examine and ask whether taxpayers are getting value for money from government. For example, AIMS has examined whether taxpayers and pupils have been getting their money's worth from the New Brunswick education system. In taking on this role, public policy institutes would presumably examine and use government's PPRs, and perhaps raise questions to government in the process. This type of third party, almost "random" review of government performance, is one way to subject the government to greater public scrutiny.

THE MEDIA

The Media's Use of PPRs

In theory, the media should play a key role as government "watchdog" for the public. In fulfilling this role, the media would need sound, accessible information in PPRs to be able to act as observers, reporters and interpreters of the vast array of government issues, activities and events that daily touch the lives of Canadians - either directly or indirectly. The media would use this information to rigorously question or examine how well governments are performing and the results that they produce.

To the extent that the media pay attention to government performance and related data, so will legislators and the public. However, our research and that in other jurisdictions indicates that the media have not shown a great interest in writing articles about government performance. Consequently, they do not generally use PPRs as a source of information in their reporting.

THE MEDIA TENDS TO FOCUS ON GOVERNMENT PERFORMANCE ISSUES THAT ARE MORE CONTROVERSIAL AND TIED TO MISSED TARGETS AND OVERSPENDING.

The reasons for this relate, in part, to the media "culture". It tends to focus on government performance issues that are more controversial and tied to missed targets and overspending. Journalists tend to spend relatively little time investigating policy, governance and the actual business of government. Instead, the media tend to look at government more in terms of its political drama.

There is a media view that information on the exercise of government is not commercially viable. However, the new poll research previously cited above may suggest a greater public interest in the substance of government.

The media will, however, use performance information when it covers material of interest to the public. The manner in which data is presented can also impact its use by the media. For example, in the United States, the "Government Performance Project", which is funded by the PEW Foundation, grades the states on a number of dimensions by pulling together analysis by journalists and a team of academics at five universities. Governing Magazine published the results, which received a large media response. It was suggested to us that the use of grading stimulated the media's interest.

THE MANNER IN WHICH DATA IS PRESENTED CAN ALSO IMPACT ITS USE BY THE MEDIA.

Why The Media Make Limited Use Of PPRs

Our research indicates several reasons why the media tend not to either focus on the substance of government, or use PPRs

The nature of the media has changed over time…

Bottom-line considerations have translated to less investigative, analytical journalism, and more demand for the immediate story. This shift in emphasis has led to a lack of reporters who have sufficient expertise and time to cover the business of government in any depth. As a result, fewer reporters are experts in a particular field and, as generalists, they do only limited research and use government documents or reports relatively little. Instead, they rely more on

interviewing people whom they believe can offer an "expert's" perspective.

One national newspaper in Canada allowed one of its journalists to spend one year pursuing what has become the "sponsorship story". One media person whom we interviewed commented that without this investment in time, with no assurance of a product, the public might never have learned about this situation. He further noted: "Perhaps the time is ripe for other media to make a similar investment in the workings of government." He concluded that: "The media might ask what other issues await a similar investigation."

External funding can make a great difference. For example, in the United States, the PEW Foundation's Government Performance Project, referred to above, provides the financial backing for in-depth reporting on government performance.

The media lack confidence in PPRs...

Like legislators, the media people to whom we spoke commented candidly about their lack of trust in the public reports the government produces on its own performance. They often found that these reports were treated more like corporate communications. As one journalist said: "I think governments still regard this kind of reporting as part of their corporate communications, putting a good spin on what they are doing and building public support for policy initiatives." To create a more independent process that would be seen as such, one journalist suggested that performance reporting and audit functions need to be given more editorial control over PPRs. Another commented: "The temptation for government is to shift the standard when its performance is less-than-desired." Accordingly, the media commented that they pay more attention to the Auditor General's reports, which they view as an independent source of information. Some media stated that they might, at best, use PPRs for statistical information, but that they would not depend on them for substance. Instead, they generally go to other sources.

PPRs lack key information that would interest the media…

Journalists and others to whom we spoke, as seen previously, commented that they would like to see PPRs clearly demonstrate program outcomes or results. Journalists also told us that PPRs need to explain why the government has either embarked on certain activities, or decided to provide particular services. PPRs also need to explain the rationale for the objectives that the government has established for these activities and services.

Reports are viewed as being too abstract. Journalists noted that they would like to see the link between the activities of government and its stated policy priorities. Broad social indicators would help in assessing programs and their effectiveness.

Added to the abstract nature of PPRs is that, according to the media, these documents are often not comparable from one year to the next, which is a major drawback to using them. Furthermore, they do not adequately explain why failures happen.

Finally, the media people to whom we spoke commented that current reports are a management tool, not a tool that they can use for their purposes. As was the case for legislators, the media want to see better links between budget information and government spending and results. They also note that PPRs provide no information on alternative ways to achieve particular outcomes.

IDEAS FOR CHANGE

How government can make PPRs more relevant to the media

Earlier, under our discussion of what can be done to encourage legislators to use PPRs to a greater extent, we noted the need to make PPRs user-friendly, easier to read and understand and more useful in terms of the information they contain. The media would also welcome these improvements. However, the media identified a number of things that producers can do specifically to encourage journalists to read and use PPRs.

PPRs should be more visible and accessible to the media…

The media often commented that it was difficult to find performance reports. Governments might both create a central repository of all its PPRs and provide a means of searching these documents by key word and subject and by departments. Alternatively, individual departments could do this. PPRs should be released according to a predictable schedule, and a Web site should announce these releases.

Governments (federal and provincial) might review their policies on access to information and might consider new practices in this area. For example, one department makes previously accessed material available through a search engine. The applicant need not apply again for the same information.

As was true for legislators, the media mentioned that the producers of PPRs should try to engage media in a serious discussion and examination of the business of government. In fact, it was noted that governments need the media to help explain to the public what they are doing. Therefore, it is important that governments facilitate communication with the media which, in turn could function as their link with the public.

... PRODUCERS OF PPRS SHOULD TRY TO ENGAGE MEDIA IN A SERIOUS DISCUSSION AND EXAMINATION OF THE BUSINESS OF GOVERNMENT.

To this end, it was suggested to us that government should, for example, provide briefing sessions for the media when key government performance reports are released. This practice would help media to understand the context and the key issues. The session could, for example, walk the media through a report and its highlights and context. The media noted that, at a minimum, a government representative should be available to answer questions and deal with the facts, as is the case with the Auditor General of Canada's briefings.

What The Media Might Do

Ask probing questions of government…

The media people whom we interviewed commented that the media should "ante up" and shine an important light on government business. The media are, potentially, a tremendous source of questions on how well government is functioning. Our research suggests that the media may be surprised to find the extent of public interest in this matter. It was noted to us that paying more attention to this area might actually increase media circulation. Moreover, doing so could serve as a catalyst to help improve the performance of government. An example is the review of corporate governance done by the *Globe and Mail*, which has led to important improvements in that area. The *Globe's* review raises the question as to whether the media could embark on a similar exercise with respect to government performance.

THE MEDIA ARE, POTENTIALLY, A TREMENDOUS SOURCE OF QUESTIONS ON HOW WELL GOVERNMENT IS FUNCTIONING.

We heard repeatedly that the media have an opportunity (and perhaps an obligation) to ask more probing questions of government about the quality and cost-effectiveness of its significant programs - questions that government could be asked to answer. For example, the media might simply and regularly ask government to respond to the question: "What is the public getting for the monies government spends on program X or Y?" The media could, over time, raise questions about different programs in relation to areas that interest its readers. For example, the media could ask about the many types of employment programs the

government funds, inquiring which ones work, which do not, and why. The government would be asked to respond to these questions publicly, basing its answers on available performance information. This question-and-answer process would begin to open the business of government to closer public scrutiny, thereby contributing to more accountable and transparent government. On-line media might also offer a venue for this type of dialogue.

Interviewees also noted that the university survey in *Maclean's Magazine* raises an interesting question: "Could the media use a similar approach to scrutinize a range of government programs - or even rank the performance of one government in relation to a specific benchmark?" We note that in the United States, the Government Performance Project has ranked the states on various dimensions and published the rankings in *Governing Magazine*. In our research the question arose: might the media create an opportunity to do something similar in Canada? Or, might the media actually conduct an examination of government performance in a particular area?

Agenda for Action

We have made progress in performance reporting. We generally know "how" to do performance measurement and reporting. Now we need to reflect on how to put information in the hands of legislators, the public and the media that they can and will use for their particular purposes. Accountability is all too often thought of as the flow of performance information from the reporter to the user. Equally important is the ability or capacity of users to access, understand and use the content of government performance reports for their own purposes. Their use of the information is central to the quality of accountability that is taking place.

PRODUCERS NEED TO REPORT IN WAYS THAT "SPEAK" TO THE USER, IF PRODUCERS WANT PPRS TO BE USED.

Legislators, the general public and the media have different needs for information on government performance than does government. Public performance reporting fulfills a different purpose than does internal management reporting. Government producers of PPRs should not rely solely on their sense of what users would need, but should ask the various categories of users what they would, in fact, find useful. Producers need to report in ways that "speak" to the user, if producers want PPRs to be used.

Designing PPRs to include the user's perspective and increasing the use of PPRs is a significant step whose time has come in the public reporting of performance. It will not be easy, but it can be done. We need to create trust between the government producers and intended users of PPRs. We need to develop opportunities for them to communicate with each other so that each begins to listen to and understand the other's unique and important perspective.

The "reward" for government is producing information that is used because it has value. That, it is hoped, will lead to increased trust between government and legislators, the media and the public. Integrating user needs into PPRs will become increasingly important in government accountability, governance, results management initiatives and in auditing.

THE "REWARD" FOR GOVERNMENT IS PRODUCING INFORMATION THAT IS USED BECAUSE IT HAS VALUE.

Shifting the focus to include the needs of the user will open up new opportunities, challenges and pressures, all of which will need to be managed. For example, government producers of PPRs will be called upon to take up somewhat new roles, including engaging in more interaction with users. New communication skills will be called for.

There may be a need for different types of reports for different users and for different purposes. Or, we may find that there is a great overlap among user needs, and a new format may serve many users or many purposes. Considering the user's view may bring new perspective to what government needs to do and how to measure and report it.

Users too will need to take on new roles. Each group of intended users has a very important role to play. They will need to be more active in creating "demand" for relevant performance information that they need, and in visibly using that information in PPRs to scrutinize government. They will also need to have more realistic expectations about the promise and the limits of performance information, for example, understanding its limitations in attributing cause and effect, and how long it takes to achieve results.

Until legislators increase their use of PPRs, other intended users, such as the media and the public, will not use them. There is also a corresponding view that if the media and the public paid more attention to| PPRs, so would legislators. Legislators would scrutinize government performance information in PPRs, if the media and constituents questioned legislators about the results of government programs.

USERS WILL NEED TO BE MORE ACTIVE IN CREATING "DEMAND" FOR RELEVANT PERFORMANCE INFORMATION THAT THEY NEED, AND IN VISIBLY USING THAT INFORMATION IN PPRS TO SCRUTINIZE GOVERNMENT.

The perceived lack of credibility of PPRs is a significant barrier to their use. If users do not have confidence in the objectivity of the data in PPRs, they will not use these reports. To address this problem, legislators (and other users) stress the need for an independent assurance function to attest to the quality of the data in PPRs. Legislative and internal auditors could play a key role in that regard.

Audit offices will also need to adapt to non-traditional forms of PPRs, as producers move to redesign reporting to meet the needs of intended users. Auditors might also consider assessing the extent of use of PPRs and integrating the concept of use into their assessments of PPR quality.

Promising strategies to begin to move us forward are emerging from our research. These can be adapted and built upon. Through pilot projects (as this is new territory), we must be ready to move into a phase of experimentation and learning in different jurisdictions. In doing so, we need to be willing to try, to fail and to learn. As one of the people whom we interviewed wisely commented: "We need to release the imagination to find solutions to these challenges."

Sometimes the solution can be simple and to the point. When we were carrying out our research, one respondent, 89 years old at the time, commented that she would want to know three things about government programs: "Are the people running them competent? Are the programs achieving their expected results? And, are they doing it economically and efficiently?"

Select Bibliography

General Material

Accountability Expectations and Approaches. Ottawa: Planning Performance and Reporting Sector, Treasury Board Secretariat Canada, April 18, 2000.

*Advancing To the Next Level, 2004…getting value from public reporting of performance. Plans and achievements - A symposium for Leaders: Issues Discussion Paper***.** April 2004.

Balancing Measures: Best Practices in Performance Management. National Partnership for Reinventing Government, August 1999.

Cook, Thomas J. and John E.S. Lawrence. "Designing Useful Evaluations: The Stakeholder Survey" *Evaluation and Program Planning*, 5(4), 327-336, 1982.

English, John and Evert Lindquist. *Performance Management - Linking Results to Public Debate.* Toronto, Ontario: The Institute of Public Administration of Canada, 1998.

Farquhar, Carolyn R. "Governments Get Focused on Results: Integrating Performance Measurement into Management Decision Making" The Conference Board of Canada.

Fountain, James et al. *Special Report Summary: Reporting Performance Information: Suggested Criteria for Effective Communication.* Norwalk, CT: Governmental Accounting Standards Board, October 2003.

Fountain, Jay. *Case Study: State of Oregon - A Performances System Based on Benchmarks.* The Sloan Foundation, September 2002.

Getting Better at Managing for Shared Outcomes. New Zealand: State Services Commission, August 2004.

Government Performance Project, Grading the States. PEW Charitable Trusts.

Hughes, Edward F.X. and Leviton, Laura C. "Research on the Utilization of Evaluations: A Review and Synthesis" *Evaluation Review*, 5(4), 525-548. Sage Publications, August 1981.

Linking Resources to Results: A Discussion Paper. The Council for Excellence in Government and the Committee for Economic Development, March 2002.

Performance Management and Reporting- Progress Report and a Case Study: Auditor General Victoria. Melbourne, Victoria: Victorian Auditor-General's Office, April 2003.

"President Discusses Economy, Budget at Detroit Economic Club - COBO Conference and Economic Center, Detroit, Michigan" Washington, D.C.: Office of the Press Secretary, February 8, 2005. www.whitehouse.gov/news/releases/2005/02/print/20050208-3.html

Prime Minister's Strategy Unit: Briefing. London, Ontario: Strategy Unit, Cabinet Office, November 2004.

Public Accounts and Estimates Committee - Report on Corporate Governance in the Victorian Public Sector. Melbourne, Victoria: Parliament of Victoria, May 2005.

Public Performance Reporting - Auditing Public Performance and Information & Reports: Leading International Legislative. Ottawa: Canadian Comprehensive Auditing Foundation, January 2001.

Report to the Chairman, Committee on Health, Education, Labor, and Pensions U.S. Senate - Managing for Results: Views on Ensuring the Usefulness of Agency Performance Information to Congress. Washington, D.C.: United States General Accounting Office, January 2000.

Report to the Chairman, Subcommittee on Government Efficiency, Financial Management and Intergovernmental Relations, committee on Government Reform, House of Representatives- Managing for Results: Efforts to Strengthen the Link Between Resources and Results at the Administration for Children and Families. Washington, D.C.: United States General Accounting Office, December 2002.

Report to the Chairman, Subcommittee on Government Efficiency, Financial Management and Intergovernmental Relations, committee on Government Reform, House of Representatives- Managing for Results: Efforts to Strengthen the Link Between Resources and Results at the Nuclear Regulatory Commission. Washington, D.C.: United States General Accounting Office, December 2002.

Report to the Chairman, Subcommittee on Government Efficiency, Financial Management and Intergovernmental Relations, committee on Government Reform, House of Representatives- Managing for Results: Efforts to Strengthen the Link Between Resources and Results at the Veterans Health Administration. Washington, D.C.: United States General Accounting Office, December 2002.

Report to the Chairman, Subcommittee on Oversight of Government Management, Restructuring, and the District of Columbia, Committee on Governmental Affairs, U.S. Senate - Managing for Results: Federal Managers' Views Show Need for Ensuring Top Leadership Skills. Washington, D.C.: United States General Accounting Office, October 2000.

Report to the Chairman, Subcommittee on Science, Technology, and Space, Committee on Commerce, Science, and Transportation, U.S. Senate - Informing the Nation: Improving How to Understand and Assess the USA's Position and Progress. Washington, D.C.: United States General Accounting Office, November 2004.

Report to Congressional Requesters - Performance Budgeting: Observations on the Use of OMB's Program Assessment Rating Tool for the Fiscal Year 2004 Budget. Washington, D.C. United States General Accounting Office, January 2004.

Report to Congressional Requesters - Results-Oriented Government: GPRA Has Established a Solid Foundation for Achieving Greater Results. Washington, D.C. United States General Accounting Office, March 2004.

Role of the User in Public Reporting of Performance Plans and Achievements, the: A Strategic Thinkers Seminar. Ottawa, ON: Canadian Comprehensive Auditing Foundation, April 2004.

Staff Study - Performance Budgeting: Efforts to Restructure Budgets to Better Align Resources with Performance. Washington, D.C.: United States General Accounting Office, February 2005.

Thomas, Jim. *Improved Reporting to Parliament*. Toronto, Ontario: The Institute of Public Administration Canada, 1999.

Thomas, Paul G. "The Future of Performance Measurement and Performance Management Sector". Winnipeg, MB: St. John's College, University of Manitoba.

Walker, David M.. *Testimony Before the Subcommittee on Federal Financial Management, Government Information, and International Security, U.S. Senate - Management Reform: Assessing the President's Management Agenda*. Washington, DC: United States Government Accountability Office, April 21st 2005.

Weiss, Carol H. "Increasing the Likelihood that Evaluation Research Influences Decisions". Harvard University, December 1983.

Wye, Chris. *Managing for Results Series - Performance Management: A "Start Where You Are, Use What You Have" Guide*. Arlington, VA: IBM Endowment for The Business of Government, October 2002.

Material related to legislators

2001- 2002: Report 3 - Building Better Reports: Public Performance Reporting Practices in British Columbia. Victoria, British Columbia: Office of the Auditor General of British Columbia.

2004-2005: Report 13 - Building Momentum for Results-Based Management: A Study about Managing for Results in British Columbia. Victoria, British Columbia: Office of the Auditor General of British Columbia.

" 2.4 Framework Accountability" 2004 Annual Report. Auditor General of Newfoundland and Labrador. www.ag.gov.nl.ca/ag/2004AnnualReport/FrameworkAccountability.pdf

38th Parliament, 1st Session: Standing Committee on Government Operations and Estimates, April 12, 2005.

Achieving Excellence 2000 - Accountability Framework Guidebook. Treasury Board, Government of Newfoundland and Labrador, 2000.

Asking Key Questions - How to Review Program Results. Washington, D.C.: National Conference of State Legislatures and The Urban Institute, 2005.

Aucoin, Peter, and Mark D. Jarvis. *Modernizing Government Accountability: A Framework for Reform*. Canada School of Public Service, 2005.

Axworthy, Thomas S. *The Accountability Deficit: The Responsibility Crisis in Canada*. Library of Parliament, April 8, 2005.

Bennett, Carolyn, Donald G. Lenihan, John Williams, and William Young. *Measuring Quality of Life: The Use of Societal Outcomes by Parliaments*. Library of Parliament and the Centre for Collaborative Government, November 2001.

Bennett, Carolyn, Deborah Grey, and Yves Morin, et al. *The Parliament We Want: Parliamentarians' Views on Parliamentary Reform*. Ottawa, ON: Library of Parliament, December 2003.

Bill C-435: An Act to Provide for Evaluations of Statutory Programs. House of Commons, First Reading, May 13, 2003.

Business of Supply: Completing the Circle of Control. The Standing Committee on Procedure and House Affairs, House of Commons, Canada, December 1998. www.parl.gc.ca/InfoComDoc/36/1/PRHA/Studies/Reports/prharp51/07-rap-e.htm

Dobell, Peter C. and Martin Ulrich. *Occasional Papers on Parliamentary Government*. Ottawa: Parliamentary Centre, May 2002.

Epstein, Paul D. and Wilson Campbell. *Case Study: State of Iowa - Use and the Effects of Using Performance Measures for Budgeting, Managements, and Reporting*. The Sloan Foundation, September 2002.

---. *Case Study: State of Louisiana - Use and the Effects of Using Performance Measures for Budgeting, Management, and Reporting*. The Sloan Foundation, September 2002.

Examining the Role of Legislative Committees in Using Performance Information: A Comparative Study. Victoria, British Columbia: Office of the Auditor General of British Columbia, June 15, 2004.

Fisher, Douglas. "System has lost its way". Toronto Sun, August 21, 2005.

Getting Results for Ontario - Progress Report 2004. Queen's Printer of Ontario, Government of Ontario, 2004.

"Government Moves Forward with Accountability and Transparency Agenda" Government of Newfoundland and Labrador, December 2 2004. www.releases.gov.nl.ca/releases/2004/exec/1202n03.htm

"Government Takes Action to Control Spending". Ottawa: Department of Finance Canada and the Treasury Board of Canada Secretariat, December 16, 2003.

Guidelines for Activity Reports: Category 3 Public Bodies. Treasury Board, Government of Newfoundland and Labrador, June 2003.

Guidelines for Annual Reports: Category 2 Public Bodies. Treasury Board, Government of Newfoundland and Labrador, June 2003.

Guidelines for Annual Performance Reports: Departments and Category 1 Public Bodies. Treasury Board, Government of Newfoundland and Labrador, February 2004.

Huse, Irene and James C. McDavid. *Perceptions of Performance Reporting Principles: Findings from the Legislator Uses of Performance Reports Project*. Victoria, British Columbia: School of Public Administration, University of Victoria, October 2003.

---. *Public Performance Reporting: Legislator Perceptions of Performance Reporting Principles and Assurance of Credibility*. Victoria, British Columbia: School of Public Administration, University of Victoria, December 2003.

Improved Reporting to Parliament - Review of Issues and Recommendations Relevant to IRP. Treasury Board of Canada Secretariat, March 2005.

King, Christopher T., Sarah Looney and Dan O'Shea. *The Alignment of Workforce Performance Measures and Policymaker Needs in Ten Leading-Edge States*. Austin, Texas: Lyndon B. Johnson School of Public Affairs, The University of Texas, March 2004.

Lee, Derek. *Improved Reporting to Parliament Project - Phase 2: Moving Forward ¬- Thirty-Seventh Report of the Standing Committee on Procedure and House Affairs*. Ottawa, ON: House of Commons, June 2000.

Legislating for Results. Washington, D.C.: National Conference of State Legislatures, 2003.

Managing for Results - Enhancing Agency Use of Performance Information for Management Decision Making. Washington, D.C.: United States General Accounting Office, September 2005.

Melkers, Julia E. et al.. *Performance Measurement at the State and Local Levels: A Summary of Survey Results*. November 2002.

Melkers, Julia, Dr. and Pratik Mhatre. *Case Study: State of Wisconsin - Use and the Effects of Using Performance Measures for Budgeting, Management, and Reporting*. The Sloan Foundation, September 2002.

"Notes on the Responsibilities of Public Servants in Relation to Parliamentary Committees". Privy Council Office, December 1990.

Performance Measurement: A Reference Guide. Queen's Printer for Ontario, Government of Ontario, March 2005.

Principles for Building a Public Performance Report: A Discussion Paper from Canada's Legislative Audit Community. Ottawa: Canadian Comprehensive Auditing Foundation, 1999.

Report on Survey of State and Local Government Use and Performance Measures: First Questionnaire Results. Governmental Accounting Standards Board and National Academy of Public Administration, September 1997.

Reporting Performance to Legislatures and Canadians: Toward Guiding Principles - A Briefing Paper for Legislators. Ottawa: Canadian Comprehensive Auditing Foundation.

Stillborn, Jack. "What Do Parliamentarians Need from DPRs?". Treasury Board of Canada Secretariat, May 19, 2004. www.tbs-sct.gc.ca/rma/dpr/03-04/kickoff/parliamentarians_e.asp

Summary of State Use of LFR Information. Washington, D.C.: Urban Institute, September 7, 2005.

Thomas, Paul G.. *Evaluation of Information Disclosure Standards for the Improved Reporting to Parliament*. St John's College, University of Manitoba, April 1996.

Transparency and Accountability Act [Amended] - " Chapter T-8.1: An Act to Enhance the Transparency and Accountability of the Government and Government Entities to the People of the Province". St. John's, Newfoundland: Queen's Printer, Government of Newfoundland and Labrador, 2005.

Tucker, Laura. *Case Study: State of Arizona - Focus on Performance*. The Sloan Foundation, September 2002.

---. *Case Study: State of Illinois - Emphasis on Accountability and Managing for Results*. The Sloan Foundations, September 2002.

---. *Case Study: State of Texas - Use and the Effects of Using Performance Measures for Budgeting, Management and Reporting*. The Sloan Foundation, September 2002.

--- and Wilson Campbell. Case Study: State of Maine - Use and the Effects of Using Performance Measures for Budgeting, Management and Reporting. The Sloan Foundation, September 2002.

Weir, Michael. *Parliamentarians' Seminar- Making the Estimates Work for You: Notes for Opening Statement*. Ottawa, ON: Canadian Comprehensive Auditing Foundation, February 18 2004.

Williams, John. "MP's Hold the Government's Feet to the Fire" *Ottawa Citizen*, August 24, 2005.

Zussman, David. "Blame all Members of Parliament for the Government's Failings" *Ottawa Citizen*, August 24, 2005

---. " New Tool Helps Track How our Money is Spent". *Ottawa Citizen*, April 14, 2003.

Material related to public and media

"2004 Overall Rankings Chart: Comprehensive" MacLeans. Rogers Media, November 15, 2004. www.macleans.ca/universities/article.jsp?content=20041104_162949_2152

"2004 Overall Rankings Chart: Medical Doctorate" Macleans. Rogers Media, November 15, 2004. www.macleans.ca/universities/article.jsp?content=20041104_163511_5512

"2004 Overall Rankings Chart: Primarily Undergraduate" Macleans. Rogers Media, November 15, 2004. www.macleans.ca/universities/article.jsp?content=20041104_162650_4420

Abelson, Julia, François-Pierre Gauvin, Mary Pat MacKinnon and Judy Watling. *Transparency, Trust and Citizen Engagement: What Canadians are Saying about Accountability*. Ottawa, ON: Canadian Policy Research Networks, December 2004.

Abelson, Julia and François-Pierre Gauving. *Engaging Citizens: One Route to Health Care Accountability*. Ottawa, ON: Canadian Policy Research Networks, April 2004.

Axworthy, Tom. "Canada's Crisis of Responsibility" Toronto Star. April 12, 2005.

Barrett, Katherine, Richard Green, Cappella, Joseph N. and Kathleen Hall Jamieson. *Spiral of Cynicism: The Press and the Public Good*. New York: Oxford University Press, 1997.

Citizen and Community Participation: Understanding and Leveraging Its Potential. Ottawa: Public Policy Forum, June 8, 2004.

Cohn Berman, Barbara J.. *Listening to the Public: Adding the Voices of the People to Government Performance Measurement and Reporting*. New York, NY: Fund for the City of New York, Center of Municipal Government Performance, 2005.

Dowsett Johnston, Ann. "How grads grade their Schools" *Macleans*. Rogers Media, November 15, 2004. www.macleans.ca/universities/article.jsp?content=20041104_173713_5408

Dowsett Johnston, Ann and Mary Dwyer. " Methodology: Ranking Canadian Universities" *Macleans*. Rogers Media, November 15, 2004. www.macleans.ca/universities/article.jsp?content=20041104_171841_5548

Dwyer, Victor. "Medical Doctorate Winner | University of Toronto" *Macleans*. Rogers Media, November 15, 2004. www.macleans.ca/universities/article.jsp?content=20041104_161040_5092

Dyer, Barbara. *The Oregon Option: Early Lessons from a Performance Partnership on Building Results-Driven Accountability*. The Public's Work for the Alliance for Redesigning Government of the National Academy as an institution.

Epstein, Paul, James Fountain, Wilson Campbell, Terry Patton and Kimberly Keaton. *Government Service Efforts and Accomplishments Performance Reports: A Guide to Understanding*. Norwalk, CT: Governmental Accounting Standards Board, July 2005.

Epstein, Paul, Lyle Wray, Martha Marshall and Stuart Grifel. *Engaging Citizens in Achieving Results that Matter: A Model for Effective 21st Century Governance*. Minnesota: Citizens League, February 2000.

Epstein, Paul D., Stuart S. Grifel, and Stephen L. Morgan. *Auditor Roles in Government Performance Measurement: A Guide to Exemplary Practices at the Local, State and Provincal Levels*. Altamonte Springs, Florida: The IIA Research Foundation, 2004.

Final Report - Privacy in the Information Age: Government Services and You Ottawa: The Crossing Boundaries National Council, August 2005.

Fountain, James, Wilson Campell, Paul Epstein and Brett Robinson. *Report on the GASB Citizen Discussion Groups on Performance Reporting*. Norwalk, CT: Governmental Accounting Standards Board, July 2002.

Fountain, James, Wilson Campell, Terry Patton Paul Epstein and Mandi Cohn. *Reporting Performance Information: Suggested Criteria for Effective Communication*. Norwalk, CT: Governmental Accounting Standards Board, August 2003.

Gatehouse, Jonathon. "Primarily Undergraduate Winner | St. Francis Xavier" *Macleans*. Rogers Media, November 15, 2004. www.macleans.ca/universities/article.jsp?content=20041104_160241_5128

Gillis, Charlie. "Comprehensive Winner | University of Waterloo" *Macleans*. Rogers Media, November 15, 2004. www.macleans.ca/universities/article.jsp?content=20041104_160541_5484

Hatry, Harry P., Louis H. Blair, Donald M. Fisk, John M. Greiner, John R. Hall, Jr, and Philip S. Schaenman. *How Effective are your Community Services: Procedures for Measuring the Quality*. Washington, D.C: The Urban Institute and The International City/County Management Association, 1992.

Health Care Study Group. CCOLA, October 22-23, 2001.

How Smooth are New York City's Streets? New York: Fund for the City of New York, Centre on Municipal Government Performance, September 1998.

How Smooth are New York City's Streets? New York: Fund for the City of New York, Centre on Municipal Government Performance, April 2001.

Hughes, Graham. "The Controversy Continues: 'It discourages and demoralizes teachers and it belittles the efforts of our students'". *The Ottawa Citizen*, June 10, 2005.

Patterson, Thomas. *Out of Order*. New York, NY: Vintage Books, 1994.

Performance Management: Linking Results to Public Debate. Ottawa: Public Policy Forum, Treasury Board of Canada Secretariat, 2002. www.tbs-sct.gc.ca/rma/account/ppf-fpp_e.asp

MacKinnon, Mary Pat. Citizens' *Dialogue on Canada's Future: A 21st Century Social Contract*. Ottawa, ON: Canadian Policy Research Networks, September 18, 2003.

MacKinnon, Mary Pat, Judith Maxwell, Steven Rosell and Nandini Saxena. *Citizens' Dialogue on Canada's Future: A 21st Century Social Contract*. Ottawa: Canadian Policy Research Networks, and La Jolla, CA: Viewpoint Learning, April 2003.

McCandless, Henry E.. *A Citizen's Guide to Public Accountability: Changing the Relationship Between Citizens and Authorities*. Victoria, British Columbia: Citizens Circle for Accountability and Trafford, 2002.

Malloy, Jonathan. *To Better Serve Canadians: How Technology is Changing the Relationship Between Members of Parliament and Public Servants*. Toronto: Institute of Public Administration Canada, 2003.

Mick, Hayley. "The Controversy Continues: 'The report card is the only third-party objective voice on what's going on in schools'". *The Ottawa Citizen*, June 10, 2005.

Report Card on Parks 2005, the. New York, NY: New Yorkers for Parks, The Urban Centre, 2005.

Report on CPRN's Dialogue Process and Methodology Roundtable May 27, 2004. Ottawa, ON: Canadian Policy Research Networks, October 2004.

Saxena, Nandini. Citizens' *Dialogue Experience: Follow-up Survey Results*. Ottawa: Canadian Policy Research Networks, October 2003.

"School Rankings: Just the Facts". *The Ottawa Citizen*, June 10, 2005.

Spears, George, Kasia Seydegart and Faye Schmidt. *Citizens First 3*. Toronto: Institute of Public Administration Canada and the Institute for Citizen-Centred Service, January 2003.

Taras, David. *Power and Betrayal in the Canadian Media*. Broadview Press, 2001.

---. *The Newsmakers: The Media's Influence on Canadian Politics*. Toronto, Canada: Nelson, 1990.

Tossutti, Livianna. "Thinking About Rankings: What You Should Consider when Reading Them". Toronto: University of Toronto, 2002. www.utoronto.ca/prospect/rankingsfaq.htm

Zussman, David. "A Democracy Powered by the People" *The Ottawa Citizen*, October 21, 2002.