Building Trust or Mistrust: The Search for Performance Reporting from a Citizen’s Perspective

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“If citizens trust in their government, they will eagerly participate in the transparency and accountability of the Recovery Act funds. And, in a circular fashion, such transparency and accountability make the foundation upon which the public trust is built.”1 Being accountable to citizens builds trust in government,2 and therefore it is in the best interests of governments to make both financial data and performance reporting easily accessible to citizens.3
For the Governmental Accounting Standards Board (GASB), accountability has always meant more than merely reporting the resource inflows and outflows of the government. Throughout its 25 years of existence, the GASB has held that financial accountability requires the inclusion of information regarding government efficiency and effectiveness—the efforts made and accomplishments achieved with the resources entrusted to the government. Guided by its two predecessors and supported by numerous public and private entities along the way, GASB has devoted significant resources to its Service Efforts and Accomplishments project. As a result, the literature on state and local government is filled with well over 25 years of research and viewpoints on the topic. Although use of performance measures has been around for decades and is claimed to be widely used across state and local governments, governments have not embraced it as a tool for managing citizen-government relations.

With the federal government’s economic stimulus package, and accompanying emphasis on transparency and accountability, state governments will likely face strong pressures to provide similar transparency and accountability. States will not only be held accountable for spending, but will also be expected to demonstrate that the increased spending has resulted in accomplishments. Because of this, we believe the American Recovery and Reinvestment Act of 2009 has the potential to spur improvements in performance reporting systems at the state level. In this study, we examine the current status of performance reporting by states, focusing on the ability of citizens to access such information. The study provides a baseline for evaluating whether citizen access to state performance information improves in the future.

**Finding Performance Information**

We examined each state’s official website to assess the availability and accessibility of performance information. We believe performance information should be both easily recognized by the citizen for what it is and accessible from the state’s main page. Thus, our uniform approach to searching the 50 states was to start on each state’s official website and delve deeper, as needed. In the absence of empirical data on the search techniques of citizens on government websites, we reasoned that the average citizen would be motivated by convenience and logic. We developed six possible approaches, presented in Figure 1 and described below, that citizens might use to find performance information. We completed each of the six steps to more fully document where performance information was reported, if at all, on the state’s website, but do not believe citizens would follow these exact processes or continue beyond a process yielding desired information.

It is feasible that a state may be collecting performance information, but not yet have a formal reporting system. These states have an opportunity to increase trust and decrease cynicism by encouraging citizen involvement in the development of a citizen-friendly performance reporting system. For this reason, we did not limit our focus to online availability of official performance reports, but broadened our search for evidence that the state uses performance measures.

**Performance Measured**

Several studies have documented widespread use of performance measures across state governments, with most states having either legislative or administrative requirements for strategic planning and performance measures. But, our focus is not merely on adoption of performance measurement in the management of state government. Governments may use performance measures for internal management; however, such use is not necessarily indicative of performance reporting accessible to the citizenry. The “Grading the States” program, part of the Pew Center’s Government Performance Project (GPP), incorporates both performance measurement and communicating with the citizen, but does not explicitly address whether states report performance measures to citizens online or otherwise. The National Association of State Budget Officers (NASBO) addresses access to performance measurement websites within its “Budget Processes in the States 2008” document, which reports that 42 states place performance measure information online. While NASBO’s tables are very informative, we do not believe citizens are familiar with NASBO and its publications; thus, the document is not likely to serve in the average citizen’s quest for performance information.
Process 1: Review the state’s main webpage. A browser search (Google, Yahoo, etc.) quickly reveals a state’s official website. We carefully reviewed the main webpage for a recognizable link to performance information. If such a link was found, we followed the link to confirm that performance measurement information was present.

Process 2: Use the state’s main webpage “search” function. In this step, we systematically conducted keyword searches using the terms “performance measure,” “service efforts and accomplishments” and even the individual words “efforts,” “accomplishments” or “outcomes.” We reviewed the most promising hits for evidence of state performance information use.

Process 3: Scan for government services area tab. A motivated citizen might click on the “government” or “government agencies/services” area of the state’s site for indicators of government performance. So, we carefully reviewed the listings and links in that area and followed those suggestive of performance information.

Process 4: Review the governor’s site. Citizens may look to the governor for performance information. So, we followed the link available on each state’s main page to the governor’s official page and searched the face of that page before using the governor’s page search function in our efforts to uncover performance information.

Process 5: Budget focus. We looked for a clear link from the official state site to the state’s budget information. It is widely accepted that citizens are interested in government spending, thus, citizens may logically connect the budget to performance information. For this step, we followed the budget link, which is typically a link to the budget office rather than the actual budget document. On that site, we looked for a clear link to performance information. Failing there, we examined the state’s budget for performance measures used in the budget itself.

Process 6: Audit focus. We do not believe the average citizen would think to look for the state’s auditor as a source of performance information without prompting; however, the auditor is often involved in performance reporting and may link to relevant information.

Results

Figure 2 presents a compilation of our investigation. A cursory review shows much room for improvement to make state performance information accessible to the public. Most states’ websites do suggest states collect performance information. Just six of 50 states had absolutely no performance information accessible to us online: Maine, New Hampshire, New Jersey, New York, South Dakota and Vermont. Also, six of 50 states included links to performance information on the state’s official home page: Iowa, Louisiana, Minnesota, Pennsylvania, Virginia and Washington. The following paragraphs summarize our findings for each search step. Figure 3 reflects states using each search technique.

<table>
<thead>
<tr>
<th>Technique</th>
<th>States with Performance Measures Information Found</th>
</tr>
</thead>
<tbody>
<tr>
<td>State’s Main Web Page</td>
<td>Citizen-friendly link: MN, PA, VA</td>
</tr>
<tr>
<td></td>
<td>Less obvious link: IA, LA, WA</td>
</tr>
<tr>
<td>Governor’s Webpage</td>
<td>AZ, KS, MN, NV, NM, ND, PA, UT, VA</td>
</tr>
<tr>
<td>Audit Office Website</td>
<td>MN, MO, NV, NM, NC, PA, UT, VA</td>
</tr>
<tr>
<td>Government Services Tab</td>
<td>FL, GA, ID, IL, IA, KY, IA, LA, MD, MA, MI, MN, MT, NE, NV, NC, ND, WA</td>
</tr>
<tr>
<td>Main Page Search Function</td>
<td>AK, AL, AR, AZ, CA, CO, CT, DE, FL, GA, HI, ID, IL, IN, IA, KS, LA, MI, MN, MT, NE, NV, NM, OH, OR, PA, RI, SC, TN, UT, VA, WA, WV, WI, WY</td>
</tr>
<tr>
<td>Budget Office &amp;/or Budget</td>
<td>AK, AL, AZ, CO, CT, DE, FL, GA, HI, ID, IL, IN, IA, KS, LA, MD, MN, MS, MO, MT, NE, NV, NM, NC, ND, OH, OK, OR, PA, RI, SC, TN, TX, UT, VA, WA, WV, WI, WY</td>
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**Main Webpage Search Function.** Although our use of the search function from the state's main page produced performance measure-related hits for 35 of the 50 states, our consensus is that use of the search function is a time-consuming and frustrating process. Only 12 of the 50 states had search results we would consider directly helpful. Some search results were helpful if the searcher knew the name of the government's program (for example, Oregon's “Oregon Progress Board” and Illinois’ “Public Accountability Project” in the Comptroller’s Office).

**Government Tab.** Our searches via the “Government” or “Government Services” tab or link found on the state's main page typically yielded a plethora of hits. However, we found the search results in this area were not helpful for 31 of the 50 states. Twelve states did have performance information accessible within the area. An additional seven states had the information here, but with rather indirect links to performance measures by agency or the government’s program name. In such cases, the citizen must either already know the program name or luck into finding the performance information.

**Governor Site.** While we anticipated finding the governor to be a champion of performance information, our results revealed only nine of 50 governors committed enough to provide a link for citizens to access performance information. Several of those incorporated performance measurement within the state’s strategic plan.

**Budget Site.** Twenty-four of 50 states had performance measure information accessible on the state’s budget site. Another 15 states had performance information associated with the budget document or budget site, but that information was not discovered directly. For example, some performance measures included in states’ budget documents were only found by reviewing each agency’s budget. Even if there was a quick link to a budget document that did contain performance measures, there was no indication that one would find performance measures in the document. In some cases, we found reference to legislation requiring performance measures in the budget process, but enforcement was not determinable. In other cases, we found the inclusion of performance measures as part of the state’s strategic or long-range planning documents. Again, the average citizen is not likely to ferret through these documents for performance information.

**Auditor Site.** Like the governor’s sites, only nine of 50 state auditor sites included performance information or a link to it. So, it seems state auditors are on par with governors in making, or not making, performance information accessible to citizens.

**Information Accessibility “Bull’s Eye.”** Figure 4 depicts the states that make some performance measure information accessible to the citizenry via our six search techniques. A direct link on the state’s main website seems most accessible to citizens; however, we have no research findings to support an order to citizen search patterns. Therefore, to hit our bull’s eye, a state has provided access to its performance measure information through all six of our techniques. The fewer techniques offered, the farther a state is from our bull’s eye.
Transparency

We found the concept of transparency addressed on many state websites. However, states seem to associate transparency with expenditures, rather than incorporating both financial and performance data. For example, Kansas established KanView after the passage of the Kansas Taxpayer Transparency Act. KanView provides citizens with easily accessible and searchable spending data, but does not provide performance measures to help citizens evaluate the effectiveness of agencies and programs. Yet, performance measures are available in the strategic plans agencies submit with their budgets. Citizens seeking performance information might form a cynical view regarding the state's prominent placement of spending data, but less prominent display of performance information.

Exemplary-Access\textsuperscript{12} Websites

A few of the states providing citizens with easily accessible performance information are truly exemplary. Below, we present our consensus of the best examples of citizen-accessible online reporting.

**Pennsylvania.** From the official state webpage, the citizen is able to see a very descriptive link to the state's performance report. The link directly opens the report, with the following on its "About This Report" page.\textsuperscript{13}

Why This Report Was Prepared

- To offer the citizens of Pennsylvania a better understanding of the major services provided to the public by the commonwealth.

- To increase state government's accountability to those who live and work in Pennsylvania.

- To document data, trends and accomplishments of state government's efforts to deliver quality services to the citizens.

Ultimately, the information contained in this report is intended to answer the question:

- **Has the quality of life for the citizens and the overall health of the commonwealth improved as a result of the services and programs provided and funded with tax dollars?**

This is an excellent example of accessible information citizens can easily recognize. The link invites interest in the state's performance efforts. From that, a greater understanding of state efforts and accomplishments may lead to better citizen-government interaction.

**Virginia.** Excellent access and information is available on the state of Virginia's official site as well. However, the state places the information links in a 17-slide scrolling box. The first of the 17 slides is the "Open Virginia.gov" box, which presents links to four "... initiatives to promote government transparency at all levels." Among those is "Virginia Performs." Selecting that, the citizen would immediately see "Virginia Performs shows you how the state is doing in areas that affect the quality of life for you and your family." As with Pennsylvania, accessible, attention-getting information is presented to encourage citizen interest and perhaps strengthen the government-citizen relationship.\textsuperscript{15}

Missed Opportunities. Several states, in our opinion, are missing opportunities to build trust through accountability. These states have valuable performance reports available, but citizens would have difficulty finding them.\textsuperscript{16} Washington is a good example. Although Washington does, indeed, have much performance information for its citizens, access is not direct. Interestingly, the performance information page begins with the following statements.\textsuperscript{17}

"Bottom line: No state in the nation is better at developing and sharing information than Washington." Grading the States, 2008

Governor Chris Gregoire believes every state agency and program must be visibly accountable to Washington citizens. The cornerstone of the governor's accountability initiative is Government Management Accountability and Performance (GMAP).

We agree the information on the Washington State Fiscal Information site (www.fiscal.wa.gov) is excellent accountability information. However, the state's official page makes no mention of it. Instead, Washington relies on the main page's "quick link" to "budget" in very small font to attract citizens to this great information. Accessibility should be much more direct. A big difference exists between making the information "public" and making it accessible to the average citizen.
Conclusion

In this study, we accessed state government websites in ways that mimic how a citizen might use the website to obtain performance measures for state agencies and programs. We used six search processes to determine if a citizen would find performance reports if such information were available through the state government website. Based on what we found, many state governments are missing an opportunity to build trust and reduce citizen cynicism.

While most states use performance measures and many of their websites contain performance measures somewhere, the information is often difficult to find because the states do not highlight its existence. This lack of accessibility may actually lead to even greater mistrust of the government by its citizens. However, we believe states with performance measures could decrease citizen cynicism and build a stronger citizen-government relationship by simply placing an attention-getting, citizen-friendly link to existing performance programs on the official state website. From that single act, a partnership may evolve to create better, more useful communications between citizen and government.

In 1990, GAO pronounced: “Service Efforts and Accomplishments: Its Time Has Come.” With the impetus of the American Recovery and Reinvestment Act of 2009, perhaps some 19 years later the time has truly come.

End Notes


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5. Data for this study was collected during the fall of 2008 through the spring of 2009. Websites are dynamic in nature, and the American Recovery and Reinvestment Act of 2009 is expected to spur many changes. Thus, readers may not find search results consistent with ours. This baseline is intended to bring an awareness to the reader. From that, we hope citizen-government interaction will lead to positive dynamics in performance information accessibility.


8. We emphasize that these processes were performed by three highly motivated accounting professors who are comfortable with Internet research and clear on the information sought. We tried to limit our search to one hour per state. It is unlikely the average citizen would be as determined or exceed an hour in their search.

9. See end note 2.

10. We are not suggesting states should offer all six approaches to access performance information. Research supporting the efficacy of these, or other, approaches is needed. For now, we merely suggest that more avenues to the information is more likely to result in greater citizen access.

11. Again, we refer to Lawson (end note 3) regarding the importance of communicating beyond spending detail.

12. We address only accessibility. Quality of performance information is not our focus. We do, however, see an important link between citizen accessibility and quality of information made available to the citizenry, as the accessibility should improve citizen-government dialogue.


15. Minnesota’s main page has an excellent link “Accountability Minnesota,” but a detractor from this performance information link is placed opposite it and called “TAP: Transparency & Accountability Project Minnesota,” which sounds more comprehensive. “TAP” focuses solely on spending data.

16. We found less direct, but excellent information with Results Indiana, Results Iowa, Alabama’s SMART, Florida’s PCAE, Oregon Shines and Illinois’ Public Accountability Project if citizens recognize what they are. Utah Performance Elevated provides a good example of soliciting citizen involvement with work in progress.


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