

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Office of the Lieutenant Governor
and the
Department of Culture, Recreation and Tourism:
Analysis of Program Authority
and Performance Data

April 1998



Performance Audit Division

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Legislative Auditor*

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**Performance Audit
Office of Legislative Auditor
State of Louisiana**

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April 29, 1998

The Honorable Randy L. Ewing,
President of the Senate
The Honorable H. B. "Hum" Downs, Jr.,
Speaker of the House of Representatives

Dear Senator Ewing and Representative Downs:

This report gives the results of our performance audit of the Program Authority and Performance Data of the Office of the Lieutenant Governor and the Department of Culture, Recreation and Tourism. The audit was conducted under provisions of Title 24 of the Louisiana Revised Statutes of 1950, as amended. In addition, this audit is one step toward meeting requirements of the Louisiana Performance Audit Program (Louisiana Revised Statute 24:522).

The report represents our findings, conclusions, and recommendations. We have also identified matters for legislative consideration. Appendix E contains the Office of the Lieutenant Governor's response and Appendix F contains the Department of Culture, Recreation and Tourism's response. Appendix G contains the response from the Division of Administration, Office of Planning and Budget. I trust that this report will be of use to you in your legislative decision-making process.

Sincerely,

Daniel G. Kyle, CPA, CFE
Legislative Auditor

DOK:dl

178-000



Office of Legislative Auditor

Executive Summary

Office of the Lieutenant Governor and the Department of Culture, Recreation and Tourism: Analysis of Program Authority and Performance Data

Article IV, Section 1 of the Louisiana Constitution establishes the Office of the Lieutenant Governor as part of the executive branch of state government. The Department of Culture, Recreation and Tourism (CRT) was created by Act 513 of 1976, which enacted Louisiana Revised Statute 36:254. State law places CRT within the Office of the Lieutenant Governor. In the 1997-98 executive budget, the Office of the Lieutenant Governor consists of one budget unit with two programs and CRT consists of seven budget units with a total of 13 programs. For fiscal year 1997-98, the Office of the Lieutenant Governor was appropriated nearly \$2 million and CRT was appropriated nearly \$30 million. Our performance audit of the department's program authority and performance data found that:

- There is no overall mission reported for the Office of the Lieutenant Governor or CRT. Most program mission statements for the Office of the Lieutenant Governor and CRT meet all the established criteria and are generally consistent with state law.
- The Office of the Lieutenant Governor does not have a goal reported for one program. CRT's goals generally meet the established criteria. However, less than half provide a direction and destination.
- Most of CRT's objectives are measurable, but less than one-fourth are timebound. However, none of the Office of the Lieutenant Governor's objectives are measurable or timebound.
- Although most of CRT's objectives are measurable, the majority of performance indicators are associated with the non-measurable objectives. Therefore, they cannot measure progress toward these objectives.
- CRT has a significant number of performance indicators that measure outcome (37%). However, the Office of the Lieutenant Governor only has input and output indicators.
- Potential overlap may exist between the Louisiana Tourism Development Commission and the Louisiana Tourism Promotions District. The Kenner Naval Museum Commission and the Louisiana Historical Jazz Society may be potentially outmoded.

Audit Initiation and Objectives

The Office of the Legislative Auditor conducted this performance audit of the Office of the Lieutenant Governor's and the Department of Culture, Recreation and Tourism's executive budget program information in response to certain requirements of Louisiana Revised Statute (R.S.) 25:522 (Act 1100 of 1995).

This report is one of a series of reports on all major executive branch departments addressing the following objectives:

- Determine if the department's missions and goals as reported in the fiscal year 1997-98 executive budget are consistent with legislative intent and legal authority
- Determine if the department's missions, goals, objectives, and performance indicators as reported in the fiscal year 1997-98 executive budget are consistent with established criteria
- Determine if the department's objectives and performance indicators as reported in the fiscal year 1997-98 executive budget collectively provide useful information for decision-making purposes
- Identify any programs, functions, and activities within the department that appear to be overlapping, duplicative, or unneeded

Department Background

Article IV, Section 3 of the Louisiana Constitution creates the Office of the Lieutenant Governor within the executive branch of state government. The lieutenant governor serves as governor should the office become vacant and is considered the commissioner of the Department of Culture, Recreation and Tourism (CRT). The Office of the Lieutenant Governor's appropriation for fiscal year 1997-98 is nearly \$2 million.

CRT was created by Act 513 of 1976, which enacted R.S. 30:201. This law gives the department the responsibility for creating improved opportunities for the enjoyment of cultural and recreational activities for the people of Louisiana. CRT's appropriation for fiscal year 1997-98 is nearly \$50 million.

Although state law places CRT within the Office of the Lieutenant Governor, each entity has separate budgets. In the 1997-98 executive budget, the Office of the Lieutenant Governor is

a single budget unit with two programs. CRT is divided into seven budget units with a total of 13 programs.

(See pages 20-22 and 23-29 of this report.)

Missions and Goals Align With State Law

Overall, the Office of the Lieutenant Governor's and CRT's missions and goals in the 1993-98 executive budget align with state law. The missions and goals generally reflect the intent of the legislature as portrayed in underlying law. However, neither the Office of the Lieutenant Governor nor CRT has an overall mission statement reported in the executive budget.

(See pages 23 and 26 of this report.)

Potential Overlap and Outmodedness

We identified one commission (Louisiana Tourism Development Commission) and one district (Louisiana Tourism Promotion District) under CRT's authority that appear to have potentially overlapping functions. While both of these entities assist the state in promoting tourism, agency officials stated that this situation is beneficial to the department. We did not identify any potentially overlapping entities under the Office of the Lieutenant Governor's authority.

We also identified one commission (Kenner Naval Museum Commission) and one society (Louisiana Historical Jazz Society) under CRT that may be outmoded. In addition, one of the legislative authorized members of the Louisiana Film and Video Commission is a representative from an entity that no longer exists (Louisiana Black Culture Commission). Furthermore, state law allows another member to be selected from a listing of names supplied by an entity that no longer exists (Louisiana Association of Film and Tape Professionals).

In addition, a designee from the Louisiana Black Culture Commission is a member of the Louisiana State Arts Council's crafts panel. The crafts panel is an entity within the Louisiana State Arts Council that assists the council by acting in an advisory capacity.

(See pages 23 and 26-31 of this report.)

Matters for Legislative Consideration

- 2.1 The legislature may wish to consider abolishing the Krewey Naval Museum Commission and the Louisiana Historical Jazz Society, which are inactive according to the 1997 CRT Sunset Report.
- 2.2 The legislature may wish to review the membership of the Film and Video Commission since the sources for two of its members no longer exist. In addition, the legislature may wish to review the membership of the Louisiana Arts Council's crafts panel since the source for one of its members no longer exists.

Analysis of Performance Data

Overall, the performance data reported in the 1997-98 executive budget provides some useful information for legislators making budgetary and programmatic decisions. Most of CRT's objectives are measurable and there are a significant amount of outcome indicators. However, the Office of the Lieutenant Governor's performance data do not have measurable objectives or indicators that measure outcome. As a result, the Office of the Lieutenant Governor's performance data do not fully enable legislators to understand what the programs are attempting to accomplish.

Mission. In the 1997-98 executive budget, neither the Office of the Lieutenant Governor nor CRT has an overall mission. However, individual programs within the Office of the Lieutenant Governor and CRT have mission statements, with the exception of the Cabildo Five Fund Program in CRT. These mission statements meet most of the established criteria.

Goals. Of the Office of the Lieutenant Governor's two programs, only one has a goal reported in the 1997-98 executive budget. This goal is consistent with the mission and provides a destination, but no direction. All of CRT's 12 goals are consistent with the program mission. However, less than half provide a direction and destination. Without information on program intentions, legislators may not be informed about the accomplishments and aims of programs.

Objectives. The four objectives for the Office of the Lieutenant Governor are not measurable or timebound, but all specify desired end results. CRT has 29 objectives in the 1997-98 executive budget. Most of these objectives are measurable and specify desired end results. However, less than one-fourth of CRT's objectives are timebound.

Performance Indicators. The Office of the Lieutenant Governor's four performance indicators cannot measure progress toward its objectives, since none of the objectives are measurable. In addition, less than half of CRT's performance indicators measure progress toward objectives, since most of the indicators are associated with non-measurable objectives.

Performance Indicator Types. The Office of the Lieutenant Governor has no outcome indicators reported in the 1997-98 executive budget. Outcome indicators are vital for legislators for understanding the effectiveness and impact of programs. In addition, the Administrative Program does not have any performance indicators reported.

CRT has a significant amount of indicators that measure outcome. Specifically, we found that of CRT's 84 indicators, 4 (5%) are input, 42 (50%) are output, 26 (31%) are outcome, 9 (11%) are efficiency, and 3 (4%) are quality. This mix of indicators provides useful information for decision makers as the indicators communicate more comprehensive information on program performance.

(See pages 13-17 of this report.)

Recommendations

- 3.1 The Office of the Lieutenant Governor and CRT should work with the Office of Planning and Budget (OPB) to ensure that the Office of the Lieutenant Governor and CRT each report an overall mission statement in the executive budget.
- 3.2 The Office of the Lieutenant Governor and CRT should work with OPB to ensure that missions are clearly labeled as such. In addition, CRT should work with OPB to ensure that missions identify the clients of the program and are organizationally acceptable.

- 1.3 The Office of the Lieutenant Governor, CRT, and OPE should work together to ensure that goals are reported for all programs and that goals include both a direction and a destination.
- 1.4 The Office of the Lieutenant Governor, CRT, and OPE should work together to ensure that all objectives are measurable and include time frames for accomplishment.
- 1.5 Once the Office of the Lieutenant Governor, CRT, and OPE staffs develop measurable objectives, they should reevaluate the performance indicators to determine whether they are clear and whether they are consistent with and measure progress toward the new objectives.
- 1.6 The Office of the Lieutenant Governor, CRT, and OPE should work together to develop performance indicators for the administrative programs based on activities for which those programs are directly responsible.
- 1.7 The Office of the Lieutenant Governor and OPE should work together to ensure that performance indicators are reported that measure outcome, efficiency, input, output, and quality. In addition, CRT may want to consider adding explanatory information to subsequent executive budgets.
- 1.8 CRT, OPE, and legislative staffs should work together to determine if it is necessary to have an Administration Program within the Office of Tourism.

Chapter 1: Introduction

Audit Initiation and Objectives

The Office of the Legislative Auditor conducted this performance audit of the executive budget program information for the Office of the Lieutenant and the Department of Culture, Recreation and Tourism (CRT) in response to certain requirements of Act 1108 of 1995. This report conforms these two entities because state law allows the lieutenant governor to be referred to as the commissioner of CRT.

Act 1108 of 1995 amended the state audit law by adding Louisiana Revised Statute (R.S.) 24:522, which created the Louisiana Performance Audit Program. Although the legislative auditor has been conducting performance audits since 1984, R.S. 24:522 formalizes an overall performance audit program for the state. In addition to finding solutions to present fiscal problems, the legislature created the Performance Audit Program to identify and plan for the state's long-term needs.

This report is one of a series of reports on all executive branch departments addressing the following objectives:

- Determine if the office's and the department's missions and goals as reported in the fiscal year 1997-98 executive budget are consistent with legislative intent and legal authority
- Determine if the office's and the department's missions, goals, objectives, and performance indicators as reported in the fiscal year 1997-98 executive budget are consistent with established criteria
- Determine if the office's and the department's objectives and performance indicators as reported in the fiscal year 1997-98 executive budget collectively provide useful information for decision-making purposes
- Identify any programs, functions, and activities within the office and the department that appear to be overlapping, duplicative, or unneeded

Report Conclusions

Article IV, Section 1 of the Constitution of the State of Louisiana created the Office of the Lieutenant Governor. The Department of Culture, Recreation and Tourism (CRT) was created by Act 513 of 1976, which enacted R.S. 36:281. State law places CRT within the Office of the Lieutenant Governor. In the 1997-98 executive budget, the Office of the Lieutenant Governor contains one budget unit with two programs and CRT contains seven budget units with a total of 13 programs. For fiscal year 1997-98, the Office of the Lieutenant Governor was appropriated nearly \$2 million and CRT was appropriated nearly \$58 million.

The missions and goals reported in the 1997-98 executive budget for the Office of the Lieutenant Governor and CRT generally reflect the intent of the legislature as portrayed in underlying law. However, neither the Office of the Lieutenant Governor nor CRT has an overall mission reported in the executive budget.

One commission (Louisiana Tourism Development Commission) and one district (Louisiana Tourism Promotion District) that are under the authority of CRT appear to have potentially overlapping functions. While both of these entities assist the state in promoting tourism, agency officials stated that this situation is beneficial to the department.

One commission (Kenner Naval Museum Commission) and one society (Louisiana Historical Jazz Society) may be outmoded. In addition, one of the legislatively authorized members of the Louisiana Film and Video Commission is a representative from an entity that no longer exists (Louisiana Black Culture Commission) and state law allows another member to be selected from a listing of names supplied by an entity that no longer exists (Louisiana Association of Film and Tape Professionals).

In addition, a designer from the Louisiana Black Culture Commission is a member of the Louisiana State Arts Council's crafts panel. The crafts panel is an entity within the Louisiana State Arts Council that assists the council by acting in an advisory capacity.

Overall, the Office of the Lieutenant Governor's performance data do not fully enable legislators to understand what the program is attempting to accomplish. While the two mission statements meet all the established criteria, no goal is

reported for one program, the objectives are not measurable or timebound, the performance indicators cannot measure progress toward the objectives, and there are no performance indicators that measure outcome. As a result, legislators may not have sufficient information for decision making.

CRT's performance data in the 1991-98 executive budget generally provide useful information for decision makers. The mission statements meet most of our criteria, most of the objectives are measurable, and there is a significant number (30%) of outcome indicators. However, many goals do not provide both a direction and destination and less than half of the performance indicators measure progress toward objectives. These indicators that cannot measure progress are associated with the non-measurable objectives. As a result, given the significant number of measurable objectives and outcome indicators, CRT's performance data may provide some useful information for legislators making budgetary and programmatic decisions.

Accountability Initiatives

Article XIV, Section 6 of the 1974 Louisiana Constitution reorganized the executive branch into 20 departments. State law says that the structure of the executive branch of state government is, in part, to promote economy and efficiency in the operation and management of state government. Since the reorganization, additional efforts have been undertaken to eliminate duplicative, overlapping, and outmoded programs and activities. Some of these efforts require annual reviews of programs, policies, and services of state agencies while others provide for annual reviews.

R.S. 24:522 requires the legislative auditor to annually make recommendations to the legislature relative, in part, to the effectiveness and efficiency of programs and services that the various state agencies provide. In particular, it directs the auditor to evaluate the basic assumptions underlying all state agencies, programs, and services to assist the legislature in identifying those that are vital to the best interests of the people of Louisiana and those that no longer meet that goal. The act also requires state agencies to produce certain information during the budgetary process.

In July 1996, the Office of the Legislative Auditor issued a report that examined the performance and progress of Louisiana state government. That report followed up on all recommendations made in performance audits and staff studies issued by the legislative auditor during the previous three years. In that report, we tracked the progress of agencies in implementing recommendations contained in the performance studies and identified related legislation. We also identified a number of problem areas in state government including inadequate oversight and inadequate planning.

As part of our continuing efforts to meet the requirements of R.S. 24-322, we have issued this report that examines the legal authority for the office's and the department's programs and services. This report also examines the program information contained in the fiscal year 1997-98 executive budget and builds on the need for better planning. As previously mentioned, similar performance audit reports have been issued on some executive branch departments, with others yet to be issued.

State law (R.S. 49:159 *et seq.*) also requires agencies to provide the legislature with certain information to justify their existence in order to continue. This is referred to as the sunset review process. This process allows the legislature an opportunity and mechanism to evaluate the operations of state statutory entities.

Furthermore, state law requires an annual report by department undersecretaries on their department management and program analysis. These reports, required by the provisions of R.S. 56:3, are referred to as Act 160 reports, since Act 160 of 1982 originally enacted this law. This law requires agencies to conduct evaluations and analyses of programs, operations, and policies to improve the efficiency, economy, and effectiveness of the departments.

Other performance legislation includes an accountability act for colleges and universities. Also, various agency performance related reports are required to be submitted with the agency budget request. One of these reports is referred to as the "Sunset Review Budget Request Supplement."

**Program
Budgeting and
Strategic
Planning
Focus on
Outcomes**

Act 814 of the 1987 Regular Legislative Session, which amended and reenacted R.S. 39:41 and -43, required the state to adopt a program budgeting system beginning in fiscal year 1988-89. Currently, R.S. 39:36 requires the executive budget to be in a format that clearly presents and highlights the programs operated by state government. According to *Management*, a publication of the Division of Administration's Office of Planning and Budget (OPB), program budgeting is a budget system that focuses on program objectives, achievements, and cost-effectiveness. *Management* also states that program budgeting is concerned with outcomes or results rather than with individual items of expenditure.

Strategic planning is a process that sets goals and objectives for the future and strategies for achieving those goals and objectives, with an emphasis on how best to use resources. Act 1485 of the 1997 Regular Legislative Session enacted R.S. 19:31. This law requires each state department to engage in the strategic planning process, produce a strategic plan, and submit it to the commissioner of administration and the appropriate legislative oversight committee by July 1, 1998. Program budgeting involves the development of missions, goals, objectives, and performance indicators. These factors are components of the strategic planning process.

Exhibit 1-1 on the following page shows how missions, goals, objectives, and performance indicators relate to each other. As can be seen in this exhibit, the mission is the base from which goals are derived. Objectives flow from the goals, and performance indicators flow from the objectives.

Exhibit I-1
Major Components of the Strategic Planning Process



Source: Prepared by legislative writer's staff using a similar diagram in *Management*.

Advisoryware defines the above terms as follows:

- **Mission:** a broad, comprehensive statement of the organization's purpose. The mission identifies what the organization does and for whom it does it.
- **Goals:** the general end purposes toward which effort is directed. Goals show where the organization is going.
- **Objectives:** specific and measurable targets for accomplishment. Objectives include a degree or type of change and a timetable for accomplishment.
- **Performance indicators:** the tools used to measure the performance of policies, programs, and plans.

Furthermore, *Advisoryware* categorizes performance indicators into five types:

1. **Input indicators** measure resource allocation and demand for services. Examples of input indicators are budget allocations and number of full-time equivalent employees.
2. **Output indicators** measure the amount of products or services provided or the number of customers served. Examples of output indicators include the number of students enrolled in an adult education course, the number of vaccinations given to children, and the number of miles of roads resurfaced.
3. **Outcome indicators** measure results and assess program impact and effectiveness. Examples of outcome indicators are the number of persons able to read and write after completing an adult education course and the change in the highway death rate. Outcome indicators are the most important performance measures because they show whether or not expected results are being achieved.
4. **Efficiency indicators** measure productivity and cost-effectiveness. They reflect the cost of providing services or achieving results. Examples of efficiency indicators include the cost per student enrolled in an adult education course, the bed occupancy rate at a hospital, and the average processing time for environmental permit applications.
5. **Quality indicators** measure effectiveness in meeting the expectations of customers, stakeholders, and other groups. Examples of quality indicators include the number of defect-free reports compared to the number of reports produced, the accreditation of institutions or programs, and the number of customer complaints filed.

Management also points out the benefits of program budgeting. According to Management, program budgeting streamlines the budget process. Management also says that program budgeting supports quality management by allowing managers more budgetary flexibility while maintaining accountability for the outcomes of programs. Since appropriations are made at the program level, program managers can more easily shift funds from one expenditure category to another to cover unanticipated needs, according to Management.

The need for accountability in government operations is gaining recognition both domestically and internationally. According to a recent report issued by the United States General Accounting Office, the federal government is currently implementing the Government Performance and Results Act of 1993. This act requires agencies to set goals, measure performance, and report on their accomplishments. The report also cites several states including Florida, Oregon, Minnesota, Texas, and Virginia and foreign governments such as Australia, Canada, New Zealand, and the United Kingdom that are also pursuing management reform initiatives and becoming more results-oriented.

In Louisiana, the 1996 general appropriation bill and resulting act included program descriptions for the first time. The 1997 general appropriation bill also includes key performance indicators. For fiscal year 1997-98, this information will be presented for informational purposes only. However, in the future, it will serve as a starting point for the full implementation of performance based budgeting.

According to Act 1465 of the 1997 Regular Legislative Session, which amended and reenacted R.S. 39:87, key objectives and key performance indicators that are contained in the General Appropriation Act will be included in the agency's appropriation. In addition, each agency will be required to provide quarterly performance program reports. The agency's appropriation will be issued conditioned upon the agency preparing and submitting these reports.

**Executive Budget
Is Basis for
General
Appropriation
Act**

Article VII, Section 1 (A) of the Louisiana Constitution requires the governor to submit a budget estimate to the legislature that sets forth the state expenditures for the next fiscal year. This budget estimate, the executive budget,¹ must include recommendations for appropriations from the state general fund, dedicated funds, and self-generated funds.

¹ The governor also submits a capital outlay budget. However, the scope of this unit includes only the executive budget.

Act 1403 of the 1997 Regular Legislative Session amended and reinserted R.S. 59:16 to require the executive budget to be configured in a format that clearly presents and highlights the programs operated by state government. This statute also requires the executive budget to include:

- (1) an outline of the agency's programmatic structure, which should include an itemization of all programs with a clear description of the key objective or objectives of each program;
- (2) clearly defined indicators of the quantity and quality of performance of the key objective or objectives of each program and a listing of the key indicators of performance in achieving program objectives; and
- (3) a description of the major programmatic and financial changes by program or budget unit for the ensuing fiscal year.

DPB develops the executive budget based on voluminous material contained in various documents prepared by the departments as part of their budget requests. The budget request packages are made up of six separate components, which are listed below. These packages contain both financial and program information.

1. **Operational plans** describe the various programs within state agencies. Act 1403, which also amended and reinserted other portions of Title 59, requires each budget unit to submit operational plans as a part of its budget request. Operational plans also report program missions, goals, objectives, and performance indicators. Operational plans are derived from long-range strategic plans. Operational plans tell what portions of strategic plans will be addressed during a given operational period.
2. **Existing operating budgets** describe the initial operating budgets as adjusted for actions taken by the Joint Legislative Committee on the Budget, the Interim Emergency Board, the legislature, and/or the governor.
3. **Continuation budgets** describe the level of funding for each budget unit that reflects the resources necessary to carry on all existing programs and

- functions at the current level of service in the ensuing fiscal year. These budget components include any adjustments necessary due to the increased cost of services or materials as a result of inflation and increased workload requirements resulting from demographic or other changes. Continuation budgets contain program information.
4. **Technical/other adjustment packages** allow for the transfer of programs or functions from certain agencies or departments to other agencies or departments. However, total overall revenues and expenditures cannot be increased. The technical/other adjustment packages also contain program information.
 5. **New or expanded service requests** are designed to provide information about the cost of new and/or expanded services that departments will provide. These service changes can come about as a result of regulation or procedural changes that are/were controlled by the agency or by the addition of services that were not previously provided. The new or expanded service requests also contain program information.
 6. **Total request summaries** provide a cross-check of the total budget request document. These forms are designed to provide summaries of all the requested adjustments made to arrive at the total budget requests.

According to OPR's instructions to departments, the total budget request must be accompanied by the Sunset Review Budget Request Acknowledgment (i.e., SRRA forms). The SRRA forms list all activities that a budget unit has been directed to administer (through legislatively authorized programs and acts of the legislature) for which no implementing funds were appropriated in the existing operating budget. The SRRA forms must be submitted to OPR, the Legislative Fiscal Office, and the Joint Legislative Committee on the Budget.

For the 1997-98 fiscal year, OPR prepared and published several volumes of the executive budget using the departments' budget request packages. In this executive budget, the financial information was presented along with the program information. The program information includes program descriptions, missions,

goals, objectives, and performance indicators related to the services and products of each department resulting from spending its state revenues.

Act 1401 also amended and renumbered R.S. 39:36 to require OPB to prepare a document known as the supporting document. The supporting document must conform to the executive budget. It must also contain other detailed financial and programmatic information about the programs, budget units, and departments.

According to R.S. 39:37, the governor must submit the executive budget to the Joint Legislative Committee on the Budget. The governor must make a copy of the executive budget available to each member of the legislature. The constitution requires that the governor submit a general appropriation bill for proposed ordinary operating expenditures in conformity with the executive budget document that was submitted to the legislature.

The general appropriation bill moves through the legislature similar to any other bill. The Appropriations Committee in the House of Representatives initially hears the bill and then it moves to the Senate Finance Committee. Both the House and Senate may amend the bill. The bill is voted upon in its final form by the full membership of both chambers. OPB monitors any amendments the legislature makes to the bill.

After the general appropriation bill passes the legislature, it is forwarded to the governor. Once the governor signs the bill, it becomes law in the form of the General Appropriation Act. After the governor signs the bill, OPB reports to the state departments any amendments made by the legislature. The state constitution allows the governor to veto any line item in the appropriation bill. A veto can be overridden by a two-thirds vote of the legislature. Exhibit 1-2 on the following page illustrates the executive budget and appropriation processes.

Exhibit 1-2
Executive Budget and Appropriation Process



* The governor has line-item veto power.

Source: Prepared by legislative auditor's staff using state law, *Management and House Legislative Services - State and Local Government in Louisiana: An Overview* (December 1993).

Scope and Methodology

Overview. This performance audit of the Office of the Lieutenant Governor's and the Department of Culture, Recreation and Tourism's program information was conducted under the provisions of Title 24 of the Louisiana Revised Statutes of 1950, as amended. All performance audits are conducted in accordance with generally accepted government auditing standards as promulgated by the Comptroller General of the United States.

This section provides a summary of the methodology used in this audit. Based on planning meetings held by legislative audit staff, we formalized audit objectives that would address issues specific to the program information contained in the executive budget. The audit focused on the 1997-98 executive budget program information.

References Used. To familiarize ourselves with performance measurement, program budgeting, and accountability concepts, we reviewed various publications including the following:

- *Memoranda* published by the Office of Planning and Budget (1991 and 1996 editions)
- *Research Report - Service Efforts and Accomplishments Reporting: An Over Time Case, An Overview* published by the Governmental Accounting Standards Board (GASB) (1990)
- *Executive Guide: Effectively Implementing the Government Performance and Results Act* published by the U.S. General Accounting Office (June 1996)
- Various reports by the Canadian Comprehensive Auditing Foundation
- Reports from various states related to program budgeting and strategic planning

These publications are listed in detail in Appendix A. We also conducted interviews with personnel of the Urban Institute, the federal Office of Management and Budget (OMB), and GASB. These individuals represent both the theoretical and practical sides of current performance measurement and accountability efforts.

To gain an understanding of the state's budget process, we reviewed state laws regarding program budgeting. In addition, we interviewed staff of OPB, the Office of the Lieutenant Governor, and the Department of Culture, Recreation and Tourism regarding

their budget processes. Since CRT is responsible for the Office of the Lieutenant Governor's budgeting, we limited our discussions to the department staff.

Legal Basis for Missions and Goals. We searched state and federal laws to determine whether there was legal authority for missions and goals of the office, the department, and all related programs. We also reviewed applicable laws to determine legislative intent related to the creation of the office and the department and the functions that the office, the department, and their programs are intended to perform. In addition, we reviewed and organized data obtained from the office and the department on structure, functions, and programs. We also interviewed key department personnel about these issues. We included within the scope of our detailed audit work all related boards, commissions, and like entities for which funding was recommended through a specific line item in the executive budget. We also prepared a listing, which is contained in Appendix B, of all related boards, commissions, and like entities we identified, regardless of whether funding was recommended through a specific line item.

Comparison of Performance Data to Criteria. We developed criteria against which to compare the office's and the department's missions, goals, objectives, and performance indicators as reported in the 1993-94 executive budget. To help develop these criteria, we gathered information from GASB, OMB, the Urban Institute, and Mississippi. During our criteria development process, we obtained input from GASB. We also obtained concurrence from GASB on our final established criteria. We then compared the missions, goals, objectives, and performance indicators to the established criteria.

In addition, we evaluated the objectives and performance indicators to determine if they collectively provide useful information to decision makers. When deficiencies or other problems were identified, we discussed them with appropriate personnel of the department and OPB. We did not assess the validity or reliability of the performance indicators.

Although other documents contain performance data on the department, we only compared the missions, goals, objectives, and performance indicators contained in the executive budget to the criteria. This decision was made because the executive budget is the culmination of OPB's review and refinement of the budget request components. It also represents the governor's official

recommendation to the legislature for appropriations for the next fiscal year.

Potential Overlapping, Duplicative, or Outmoded Areas. Finally, we reviewed the program descriptions and legal authority for the office's and the department's programs and related boards, commissions, and like entities to identify areas that appeared to be overlapping, duplicative, or outmoded. We defined these terms as follows:

- **Overlapping:** instances where two or more programs appear to perform different activities or functions for the same or similar purposes
- **Duplicative:** instances where two or more programs appear to conduct identical activities or functions for the same or similar purposes
- **Outmoded:** those programs, activities, or functions that appear to be outdated or are no longer needed

We did not conduct detailed audit work on the areas we identified as potentially overlapping, duplicative, or outmoded. We only identified them for further review at another time.

Areas for Further Study

During this audit, we identified the following areas that require further study:

- As previously mentioned, assessing the validity and reliability of performance indicators was not within the scope of this audit. However, because the legislature intends to include performance indicators in future appropriation bills and acts, validity and reliability became increasingly important. Consequently, in the future, the legislature may wish to direct a study of the validity and reliability of performance indicators included in appropriation bills.
- The programs, functions, and activities that appear to be overlapping, duplicative, or outmoded should be assessed in more detail to determine whether they

are truly overlapping, duplicative, or unneeded. Once these assessments are completed, the legislature may decide whether any of these programs, functions, or activities should be altered, expanded, or eliminated.

- The availability of management information systems that can readily integrate data from a variety of sources is essential to a successful program budgeting system. Capturing accurate and meaningful performance data is important, in part, because of the increased emphasis the legislature is placing on program information. Therefore, the capabilities of the department's management information system as related to program data should be addressed.

Report Organization

The remainder of this report is divided into the following chapters and appendices:

- **Chapter 2** describes the Office of the Lieutenant Governor and the Department of Culture, Recreation and Tourism. This chapter gives the legal authority for the office, the department, and their programs as well as other information that describes the office and the department and related boards and commissions. This chapter also compares the missions and goals of the office and the department as reported in the 1997-98 executive budget to their legal authority. In addition, this chapter discusses programs, functions, and activities within the office and the department that appear to be overlapping, duplicative, or unneeded, if any come to our attention.
- **Chapter 3** gives the results of our comparison of the office's and the department's missions, goals, objectives, and performance indicators as reported in the 1997-98 executive budget to established criteria. In addition, this chapter discusses whether the objectives and performance indicators collectively

provide useful information for decision-making purposes.

- **Appendix A** is a list of references used for this audit.
- **Appendix B** is a listing of related boards, commissions, and like entities that we identified.
- **Appendix C** is the performance data and the results of analyzing those data for the two programs in the Office of the Lieutenant Governor.
- **Appendix D** is the performance data and the results of analyzing that data for the 13 programs in the Department of Culture, Recreation and Tourism.
- **Appendix E** is the Office of the Lieutenant Governor's response to this report.
- **Appendix F** is the Department of Culture, Recreation and Tourism's response to this report.
- **Appendix G** is the Division of Administration, Office of Planning and Budget's response to this report.

Chapter 2: Department Overview

Chapter Conclusions

Article IV, Section 1 of the Louisiana Constitution establishes the Office of the Lieutenant Governor within the executive branch of state government. The lieutenant governor serves as governor should the office become vacant. The Office of the Lieutenant Governor's appropriation for fiscal year 1997-98 is nearly \$2 million.

The Department of Culture, Recreation and Tourism (CRT) was created by Act 513 of 1976, which enacted R.S. 36:204. This law gives the department the responsibility for creating improved opportunities for the enjoyment of cultural and recreational activities for the people of Louisiana. CRT's appropriation for fiscal year 1997-98 is nearly \$90 million.

State law places CRT within the Office of the Lieutenant Governor. However, each entity has a separate budget, separate functions, and separate OPR analysis.

In the 1997-98 executive budget, the Office of the Lieutenant Governor is a single budget unit with two programs. CRT is divided into seven budget units with a total of 13 programs.

The missions and goals reported in the 1997-98 executive budget for the Office of the Lieutenant Governor and CRT generally reflect the intent of the legislature as portrayed in underlying law. However, neither the Office of the Lieutenant Governor nor CRT has an overall mission reported in the executive budget.

One commission (Louisiana Tourism Development Commission) and one district (Louisiana Tourism Promotion District) that are under the authority of CRT appear to have potentially overlapping functions. While both of these entities assist the state in promoting tourism, agency officials stated that this situation is beneficial to the department.

One commission (Kenner Naval Museum Commission) and one Society (Louisiana Historical Jazz Society) may be extended. In addition, one of the legislatively authorized members of the Louisiana Film and Video Commission is a

representatives from an entity that no longer exists (Louisiana Black Culture Commission) and state law allows another member to be selected from a listing of names supplied by an entity that no longer exists (Louisiana Association of Film and Tape Professionals).

**Lieutenant
Governor Is
Commissioner of
Culture,
Recreation and
Tourism**

Article IV, Section 1 of the Louisiana Constitution establishes the Office of the Lieutenant Governor within the executive branch of state government. According to the constitution, the Office of the Lieutenant Governor is not counted among the 20 executive branch departments. The lieutenant governor serves as ex-officio member of each committee, board, and commission on which the Governor serves. In addition, the lieutenant governor serves as governor if a vacancy occurs in the Office of Governor or if the governor is unable to act as such.

Act 124 of the 1986 Regular Legislative Session, which enacted R.S. 34:201, places CRT within the Office of the Lieutenant Governor. However, each entity has a separate budget, separate functions, and separate OFB analysts.

State law allows the lieutenant governor to be referred to as the commissioner of CRT. As commissioner of CRT, the lieutenant governor can appoint that department's secretary, its undersecretary, and most of its assistant secretaries. The assistant secretaries for the State Library and the State Museum are appointed by the advisory boards for those offices.

**Office of the
Lieutenant
Governor's
Executive Budget
Program
Structure**

In the 1977-88 executive budget, the Office of the Lieutenant Governor is a single budget unit with two programs. The first program is the Administrative Program, which includes the lieutenant governor and her staff. The second program is the Grants Program. The Grants Program includes the staff of the Louisiana Serve Commission, which is under the authority of the Office of the Lieutenant Governor. According to CRT officials, the Grants Program is comprised solely of the Louisiana Serve Commission. The Administrative Program includes the lieutenant governor's responsibility for planning, development, and implementation of programs and policies for CRT.

Commissions Within the Office of the Lieutenant Governor

As previously mentioned, one of the commissions under the authority of the Office of the Lieutenant Governor is included as a program within the executive budget. The Grants Program is actually the Louisiana Serve Commission.

The Louisiana Serve Commission awards grants to organizations and schools that foster civic responsibility and provide educational opportunities for those who make a substantial commitment to service. The commission receives funding from the Corporation for National Service, which was established under the National and Community Service Trust Act of 1993. The commission uses the funding to administer two grants programs, the AmeriCorps and Learn and Serve programs.

In addition to the Louisiana Serve Commission, we identified one other commission that is under the authority of the Office of the Lieutenant Governor. It is the Mississippi River Road Commission. Appendix B provides further information about these two commissions.

Office Expenditures, Funding, and Staffing

Expenditures and Staffing Information. According to the fiscal year 1996-97 unaudited financial statements prepared by CRT, the Office of the Lieutenant Governor's expenditures for the 1997 fiscal year totaled nearly \$2.6 million. Nearly 81% of those expenditures were for the Grants Program. The 1997-98 executive budget shows that the total recommended funding for the office for the 1998 fiscal year was nearly \$2.8 million. The appropriation letters sent to the Office of the Lieutenant Governor on July 9, 1997, shows that the office's appropriation also totaled nearly \$2.0 million. OPI sends an appropriation letter to each budget unit listing the appropriated amounts for each program based on the General Appropriation Act. Exhibit 2-1 on the following page summarizes this information by program.

According to the appropriation letter, the Administration Program has seven authorized positions. The Grants Program has nine positions, but they are not included in the appropriation letter or in Exhibit 2-1. The positions are included as "Other Charges" in the executive budget. According to CRT staff, these positions are shown in "Other Charges" because the program does not have a stable funding source.

Exhibit 2-1
Office of the Lieutenant Governor
Summary of Appropriation and Staffing Data

Executive Budget Programs	Actual	Total	Total	Authorized
	Expenditures Fiscal Year 1997	Recommended Appropriations Fiscal Year 1998	Appropriations Fiscal Year 1998	Positions Fiscal Year 1997
Office of the Lieutenant Governor				
Administration	\$499,793	\$497,339	\$499,645	7
Grants	2,091,269	1,456,783	1,456,783	0*
Total Office of the Lieutenant Governor	\$2,591,062	\$1,954,122	\$1,956,428	7

Source: Prepared by legislative auditor's staff using unaudited information from the June 30, 1997, Financial Statements, 1997-98 executive budget, and the July 9, 1997, appropriation letter, which was prepared by the Office of Planning and Budget within the Division of Administration, for the Office of the Lieutenant Governor.

*The Grants Program has nine positions, but they are not included in the appropriation letter. The positions are included as "Other Charges" in the executive budget.

**Office Missions
and Goal Are
Consistent With
State Law**

We reviewed the state constitution and state statutes governing the Office of the Lieutenant Governor to determine if its missions and goal reported in the 1997-98 executive budget are consistent with legislative intent and legal authority. The executive budget does not contain a goal for the Administration Program or an overall mission for the office. However, each program within the Office of the Lieutenant Governor has a mission and the Grants Program has one goal. These missions and goal are consistent with legislative intent and legal authority.

Office Has No Apparent Overlapping, Duplicative, or Outmoded Functions

We did not identify any overlapping, duplicative, or outmoded functions within the Office of the Lieutenant Governor. As a result, it does not appear that either of the two executive budget programs use funds for the same or similar purposes.

R.S. 24:322 required us to identify overlapping and outmoded functions in agencies of state government. In addition, we attempted to identify potentially duplicative functions. To address these issues, we compared the statutory purpose of all programs, boards, commissions, and like entities to determine if the potential for overlap, duplication, or outmoded functions exists.

Department Creation and Purpose

Act 513 of 1978, which enacted R.S. 30:201, created CRT. This law gives the department the responsibility "... for planning, developing, and implementing improved opportunities for the enjoyment of cultural and recreational activities by people of Louisiana" In addition, the department is responsible for the following activities:

- Development, maintenance, and operation of library, park, recreation, museum and other cultural facilities
- Statewide development and implementation of cultural, recreational and tourism programs
- Planning for the future leisure needs of the people of Louisiana

Statutory Organization. The law creating CRT also states that the department shall be composed of the following eight offices:

1. Office of the Secretary
2. Office of Management and Finance
3. Office of the State Library
4. Office of the State Museum
5. Office of State Parks
6. Office of Cultural Development
7. Office of Film and Video
8. Office of Tourism

According to R.S. 38-207, each office within CRT, except the Office of Management and Finance, shall be under the immediate supervision and direction of an assistant secretary. The lieutenant governor appoints the assistant secretary for each office, except for the Office of the State Library and the Office of the State Museum. The assistant secretary for the State Library and the State Museum are appointed by the advisory board for those offices.

Except for the Office of Management and Finance and the Office of the Secretary, each office has an associated board or commission that advises it. As mentioned earlier, the lieutenant governor appoints most of CRT's assistant secretaries. However, the assistant secretaries for the State Library and the State Museum are appointed by the advisory boards for those offices. According to state law, the secretary of CRT is responsible for organizing, planning, supervising, directing, administering, and executing the functions and programs within CRT. However, according to the assistant secretary for the Office of State Museum, he reports to the advisory board for the office because he is hired by the board. See Appendix B for more information about the advisory boards.

Office of the Secretary. The secretary serves as the executive head and chief administrative officer of CRT. The secretary has the responsibility for the policies of the department and for the administration, control, and operation of the functions, programs, and affairs of the department. The secretary performs these functions under the general control and supervision of the lieutenant governor.

Office of Management and Finance. R.S. 38-206(A) creates the position of undersecretary for CRT, which directs and is responsible for the functions of the Office of Management and Finance. The undersecretary is responsible for accounting and budget control, procurement and contract management, data processing, management and program analysis, personnel management, and grants management for the department and all of its offices.

Office of the State Library. The state librarian serves as the assistant secretary of the Office of the State Library. The office is responsible for performing the functions and duties of the State Library, including:

- Providing a central collection of materials to support the informational needs of state government and all Louisiana citizens
- Improving public library services at the local level
- Establishing libraries in state institutions
- Directly serving the informational, educational, and recreational needs of blind and visually impaired citizens

Office of the State Museum. The Office of the State Museum is responsible for administering, managing, operating, and maintaining the Louisiana State Museum. The Louisiana State Museum is an historical, cultural, and educational institution. Its primary purpose is to collect, preserve and present, as an educational resource, objects of art, documents, artifacts, and the like that reflect the history, art, and culture of Louisiana and its citizens. The director of the Louisiana State Museum serves as the assistant secretary of the office.

Office of State Parks. The Office of State Parks is responsible for planning, designing, constructing, operating, and maintaining a system of parks, natural areas, and recreational facilities. The office also performs the functions of the state relating to outdoor recreation development and trails. The Office of State Parks currently administers 16 state parks, 14 state commemorative areas, and 1 state preservation area.

Office of Cultural Development. The Office of Cultural Development is responsible for performing the functions of the state relating to the arts, historical and archaeological preservation, crafts, humanities, cultural heritages and traditions, and related cultural programs and activities. The office is comprised of three divisions: the Division of the Arts, the Division of Historic Preservation, and the Division of Archaeology.

Office of Film and Video. The Office of Film and Video is responsible for all matters relative to the development and expansion of film, motion picture, video, multimedia, and still photography industries in Louisiana. The office also develops and implements the state marketing and promotion plan for filmmaking.

Office of Tourism. The Office of Tourism promotes the economic growth of Louisiana by increasing tourism travel to the state. This office works with the advice and guidance of the

Louisiana Tourism Development Commission as well as the direct approval of the Louisiana Tourism Promotion District.

**Department of
Culture,
Recreation and
Tourism's
Executive Budget
Program
Structure**

In the executive budget, the department is divided into the following seven budget units:

1. Office of the Secretary
2. Office of the State Library
3. Office of the State Museum
4. Office of State Parks
5. Office of Cultural Development
6. Office of Film and Video
7. Office of Tourism

The 1997-98 executive budget divides these seven budget units into 13 programs, as shown in Exhibit 2-2 on the following page. The executive budget does not include the Office of Management and Finance (OMF) as a separate budget unit. Instead, OMF is included as a program within the Office of the Secretary budget unit. According to agency officials, this organization is acceptable for CRT's budgeting needs.

Exhibit 2-3
**Structure of Department of Culture, Recreation
and Tourism's Program Information in
1997-98 Executive Budget**

Office of the Secretary (Budget Unit 06-261)

Program A: Administration

 Program B: Management and Finance

Office of the State Library of Louisiana (Budget Unit 06-262)

 Program A: Library Services

Office of State Museum (Budget Unit 06-263)

Program A: Louisiana Museum

 Program B: Cabildo Pío Poin

Office of State Parks (Budget Unit 06-264)

 Program A: Parks and Recreation

Office of Cultural Development (Budget Unit 06-265)

Program A: Cultural Development

 Program B: Arts

Office of Film and Video (Budget Unit 06-266)

 Program A: Film and Video

Office of Tourism (Budget Unit 06-267)

Program A: Administration

Program B: Marketing

Program C: Welcome Centers

 Program D: Consumer Information Services

Source: Prepared by legislative writer's staff using information from the 1997-98 executive budget.

**Department
Expenditures,
Funding, and
Staffing**

Expenditures and Funding. According to the fiscal year 1996-97 audited financial statements prepared by CRT, department expenditures for the 1997 fiscal year totaled over \$40 million. The 1997-98 executive budget shows that the total recommended funding for CRT for the 1998 fiscal year was over \$47 million. The appropriation letters sent to each of the budget

units within CRT on July 9, 1997, show that the department's appropriation totaled nearly \$50 million. The appropriation letters also show that the department has 587 authorized positions. Exhibit 2-3 below summarizes this information by program.

Exhibit 2-3
Department of Culture, Recreation and Tourism
Summary of Appropriations and Staffing Data

	Actual Expenditures Fiscal Year 1997	Total Recommended Fiscal Year 1998	Total Appropriations Fiscal Year 1998	Authorized Positions Fiscal Year 1997
Executive Budget Programs				
Office of the Secretary				
Administration	\$188,158	\$279,177	\$279,177	4
Management and Finance	1,314,616	1,371,870	2,051,845	18
Total Office of the Secretary	1,502,774	1,651,047	2,331,022	22
Office of the State Library				
Library Services	4,888,364	4,387,877	4,888,364	80
Office of State Museum				
Louisiana Museum	1,419,308	1,441,796	1,330,940	100
Cookin' the Food	113,172	800,000	800,000	
Total Office of State Museum	1,532,480	2,241,796	2,130,940	100
Office of State Parks				
Parks and Recreation	11,210,760	11,096,789	11,927,847	260
Office of Cultural Development				
Cultural Development	1,710,319	1,871,898	1,970,874	11
Arts	2,018,880	2,876,671	6,175,675	11
Total Office of Cultural Development	3,729,199	4,748,571	8,146,549	22
Office of Film and Video				
Film and Video	215,678	528,667	756,738	9
Office of Tourism				
Administration	817,511	904,149	940,470	7
Marketing	10,961,482	18,976,156	10,976,156	80
Welcome Centers	1,311,431	1,629,128	1,629,128	43
Consumer Information Service	1,212,591	1,587,688	1,587,688	5
Total Office of Tourism	14,302,995	23,097,121	25,133,442	99
Total Department of Culture, Recreation and Tourism	34,334,783	37,176,942	39,607,663	387

Source: Prepared by Legislative Auditor's staff using unclassified information from the June 30, 1997, Financial Statements, 1997-98 executive budget, and the July 9, 1997, appropriation letters of each office within CRT.

**Related Boards,
Commissions, and
Like Entities**

We identified 17 boards, commissions, and like entities that are related to CRT. These entities are as follows:

1. Atchafalaya Trace Commission
2. Kenner Naval Museum Commission
3. Louisiana Archaeological Survey and Antiquities Commission
4. Louisiana Film and Video Commission (Advises the Office of Film and Video)
5. Louisiana Folklife Commission (Advises the Office of Cultural Development)
6. Louisiana Historical Jazz Society
7. Louisiana State Arts Council
8. Louisiana State Library Board of Commissioners (Advises the Office of State Library)
9. Louisiana State Museum Board of Directors (Advises the Office of State Museum)
10. Louisiana Tourism Development Commission (Advises the Office of Tourism)
11. Louisiana Tourism Promotion District Board of Directors
12. Louisiana Unmarked Burial Sites Board
13. Louisiana National Register Review Committee
14. Naval War Memorial Commission Board of Commissioners
15. New Orleans City Park Improvement Association and its Board of Commissioners
16. State Parks and Recreation Commission (Advises the Office of State Parks)
17. State Board of Library Examiners

In addition, we identified 39 local tourism commissions that are political subdivisions. Appendix B provides further information about these boards, commissions, and like entities. None of the boards, commissions, or like entities could be traced to a line item in the 1997-98 executive budget. In addition, none have performance data in the 1997-98 executive budget.

Department Missions and Goals Are Consistent With Law

We reviewed the state constitution and state statutes governing CRT to determine if its missions and goals reported in the 1997-98 executive budget are consistent with legislative intent and legal authority. There is no overall mission for CRT in the executive budget. In addition, the Cabildo First Fund Program does not have a mission or a goal reported in the executive budget. However, according to the Assistant Director of Research with QASB, it is not necessary for each program to have a mission. Each remaining program has one mission and one goal. We found that all of these missions and goals are consistent with legislative intent and legal authority.

Potential Overlap and Outmodedness for Department of Culture, Recreation and Tourism

We identified one instance of potential overlap and several instances of potential outmodedness. According to agency officials, the instance of overlap does not hinder operations. In fact, agency officials stated that the situation is beneficial. The instances of potential outmodedness may cause confusion for legislators making programmatic funding decisions. We did not identify any instances of potential duplication.

As mentioned in Chapter 1, we defined overlap as instances where two or more entities appear to perform different activities or functions for the same or similar purpose. We defined duplication as instances where two or more entities appear to conduct the same activities or functions for the same or similar purpose. We defined outmoded to mean those programs, activities, or functions that appear to be outdated or no longer needed. Since we interpreted these criteria very broadly, areas identified as potentially overlapping, duplicative, or outmoded should be further reviewed.

Potential Overlap. The Louisiana Tourism Promotion District and the Louisiana Tourism Development Commission are both responsible for assisting the state in the promotion of tourism in the state of Louisiana. State law allows the Louisiana Tourism Promotion District to levy and collect a sales and use tax in order to provide funds to CRT. These funds are transferred to the Office of Tourism within CRT to assist the state in the promotion of tourism. According to department officials, the district also approves the Office of Tourism's budget. The Louisiana Tourism Development Commission assists the state in the promotion of tourism by advising the Office of Tourism on matters related to the development and implementation of programs.

According to agency officials, having these two separate entities is beneficial to the Office of Tourism. The commission is represented by 21 members from a broad industry base, which allows for input from a wide variety of interests and perspectives. The district has only five members, which allows for a narrow focus. This narrow focus allows for a more efficient budget review.

Potential Outdatedness. According to a 1997 CRT Sunset Review Report, the Kemmer Naval Museum Commission is inactive and the Louisiana Historical Jazz Society is not fully organized. If these programs are continued, maintaining their statutory structure may cause confusion for legislators making programmatic funding decisions. In addition, one of the legislatively authorized members of the Louisiana Film and Video Commission is a representative from an entity that no longer exists (Louisiana Black Culture Commission). Furthermore, state law allows another member to be selected from a listing of names supplied by an entity that no longer exists (Louisiana Association of Film and Tape Professionals).

In addition, a designee from the Louisiana Black Culture Commission is a member of the Louisiana State Arts Council's crafts panel. The crafts panel is an entity within the Louisiana State Arts Council that assists the council by acting in an advisory capacity.

Matters for Legislative Consideration

- 2.1 The legislature may wish to consider abolishing the Kemmer Naval Museum Commission and the Louisiana Historical Jazz Society, which are inactive according to the 1997 CRT Sunset Review Report.
- 2.2 The legislature may wish to review the membership of the Film and Video Commission since the sources for two of its members no longer exist. In addition, the legislature may wish to review the membership of the Louisiana State Arts Council's crafts panel since the source for one of its members no longer exists.

Chapter 3: Analysis of Performance Data

Chapter Conclusions

Although the Lieutenant Governor oversees the Department of Culture, Recreation and Tourism (CRT), the performance data for the Office of the Lieutenant Governor and CRT are separate in the executive budget. In the 1997-98 executive budget, neither entity has an overall mission.

Overall, the Office of the Lieutenant Governor's performance data do not fully enable legislators to understand what the program is attempting to accomplish. The 1997-98 executive budget contains two program missions for the Office of the Lieutenant Governor. These two missions meet all the established criteria. In addition, only one Office of the Lieutenant Governor program has a goal.

The four objectives for the Office of the Lieutenant Governor are not measurable or timebound, but all specify desired end results. Because the objectives are not measurable, none of the four performance indicators can measure progress toward objectives. The Office of the Lieutenant Governor has no outcome indicators. Including outcome indicators allows legislators to assess program impact and effectiveness. In addition, the Administrative Program does not have performance indicators reported in the 1997-98 executive budget. As a result, legislators may not have sufficient information for decision making.

All 12 programs within CRT have a mission statement, with the exception of the Cabildo Fire Fund Program. The mission statements for CRT meet most of the criteria.

CRT has 12 goals reported in the 1997-98 executive budget. While all of the goals for CRT are consistent with the program mission, less than half provide both a direction and destination. Without information on program intentions, legislators may not be informed about the accomplishments and aims of programs.

There are a total of 29 objectives for CRT. Most of CRT's objectives reported in the executive budget are measurable and all specify desired end results. However, less than one-fourth are timebound. The majority of performance indicators reported in the 1997-98 executive budget for CRT

are consistent with objectives and clear. However, less than half of all the performance indicators measure progress toward objectives. This is because most of the indicators are associated with non-measurable objectives.

In addition, while the majority of CRT's performance indicators measure output, it also has a significant number of outcome indicators. Outcome indicators are vital for legislators for understanding the effectiveness of programs in meeting their objectives.

As a result, given the significant amount of measurable objectives and outcome indicators, CRT's performance data may provide some useful information for legislators making budgetary and programmatic decisions.

Analysis Conducted

Exhibit 3-1 on page 36 shows the criteria that we used to analyze the missions, goals, objectives, and performance indicators for CRT as they appear in the 1997-98 executive budget. Using this set of core criteria, we evaluated the following performance data:

Office of the Lieutenant Governor (1 budget unit, consisting of 2 programs)

- 2 missions
- 1 goal
- 4 objectives
- 4 performance indicators

CRT (7 budget units, consisting of 13 programs)

- 12 missions
- 12 goals
- 28 objectives
- 84 performance indicators

We also evaluated the collective usefulness of the objectives and performance indicators. We determined whether the objectives and indicators for each budget unit program provide information to determine what the programs are attempting to accomplish. We also determined whether legislators and other users of the executive budget could use the performance data to make informed program decisions.

On the following pages, we first present the results of our analysis of the Office of the Lieutenant Governor and CRT as a whole. We then present the results of our analysis for each office or program in the Office of the Lieutenant Governor and CRT.

Appendix C presents the Office of the Lieutenant Governor's performance data and the results of our analysis of these data. Appendix D presents similar information for CRT.

Exhibit 3-1
**Criteria Used to Evaluate Performance Data in the
Fiscal Year 1997-98 Executive Budget**

MISSION: A broad, comprehensive statement of purpose

- ✓ Identifies overall purpose for the existence of the organization, department, office, institution, or program as established by constitution, statute, or executive order
 - ✓ Identifies clients/customers of the organization or external and internal users of the organization's products or services
 - ✓ Organizationally acceptable
-

GOAL: The general end purpose toward which effort is directed

- ✓ Consistent with department, program, and office missions
 - ✓ Provides a sense of direction on how to address the mission; reflects the destination toward which the entity is striving
-

OBJECTIVE: A specific and measurable target for accomplishment

- ✓ Consistent with goals
 - ✓ Measurable
 - ✓ Timebound
 - ✓ Specifies desired end result
-

PERFORMANCE INDICATOR: Tool used to measure performance of policies, plans, and programs

- ✓ Measures progress toward objective or contributes toward the overall measurement of progress toward objective
 - ✓ Consistent with objective
 - ✓ Clear, easily understood, and non-technical
-

Note: The criteria were established based on input from Unisysware, OASB, the Federal Office of Management and Budget, and the Urban Institute.

Source: Prepared by legislative auditor's staff to show established criteria used to evaluate the department's performance data.

**Missions Meet
Most of
Established
Criteria**

CRT's program mission statements meet most of the criteria. In addition, the Office of the Lieutenant Governor's program missions meet all of the criteria. However, neither entity has an overall mission reported. As a result, legislators and other users of the executive budget may not know the department's purpose or clientele. In addition, the Cable Fire Fund Program under the Office of State Museum does not have a mission. However, as mentioned in Chapter 2, it is not necessary for each program to have a mission.

As shown in Exhibit 3-1, missions should identify a program's overall purpose and its clients or customers and be organizationally acceptable. We consider missions organizationally acceptable if the mission in the executive budget also appears in the department's operational plan. In cases where missions differed between these two documents, we contacted department officials to determine whether the mission in the executive budget was acceptable.

Office of the Lieutenant Governor. The Office of the Lieutenant Governor reports two missions in the 1997-98 executive budget, with only one clearly labeled as a mission. We could not determine if the missions are consistent with the office's overall mission, since none is provided. However, these two missions meet all the established criteria, as they all identify purpose, identify clients, and are organizationally acceptable.

CRT. The 1997-98 executive budget program information for CRT contains a total of 12 missions. Of these 12 missions, 11 are specifically labeled as missions. However, we could not determine the consistency of these missions with the department's overall mission statement, since no such overall mission is provided. All 12 of these missions identify the overall purpose for the existence of the program, 7 (58%) identify clients, and 10 (83%) are organizationally acceptable.

Recommendations

- 3.1 **The Office of the Lieutenant Governor and CRT should work with the Office of Planning and Budget (OPB) to ensure that the Office of the Lieutenant Governor and CRT each report an overall mission statement in the executive budget.**

- 3.2 **The Office of the Lieutenant Governor and CRT should work with OPR to ensure that missions are clearly labeled as such. In addition, CRT should work with OPR to ensure that missions identify clients of the program and are organizationally acceptable.**

**Goals Meet
Must of
Established
Criteria**

All of the goals reported in the 1997-98 executive budget for the Office of the Lieutenant Governor and CRT are consistent with the associated missions. However, most do not provide both a direction and destination. In addition, the Office of the Lieutenant Governor and CRT each have one program that does not have a goal. Including goals in the executive budget allows legislators to see both the direction a program is heading and the destination a program strives to reach.

As shown in Exhibit 3-1, goals should provide a sense of direction on how to address the mission. They should also reflect the destination toward which the program or entity is striving.

Office of the Lieutenant Governor. No goals are reported for the Office of the Lieutenant Governor's Administrative Program. However, the Grants Program does have a goal. This goal is consistent with the mission and reflects the destination, but does not give a direction. Without information on program direction, legislators may have difficulty understanding the intentions and aims of programs.

CRT. The 1997-98 executive budget program information for CRT contains a total of 12 goals. Of the 12 goals CRT reports in the 1997-98 executive budget, all are consistent with the mission. Five goals (42%) provide both direction and destination. However, four provide only a destination and three provide only a direction. The Cabildo Fire Fund Program does not have any goals in the executive budget.

Recommendation

- 3.3 The Office of the Lieutenant Governor, CRT, and OFB should work together to ensure that goals are reported for all programs and that goals include both a direction and a destination.**

Most Objectives Are Measurable

Most of the objectives reported in the 1997-98 executive budget for CRT are measurable and all specify desired end results. However, less than one fourth are timebound. While all of the objectives reported for the Office of the Lieutenant Governor specify desired end results, none are measurable or timebound.

As shown in Exhibit 3-1, objectives should provide a quantified target measurement and a time frame for accomplishment. Objectives should also include a desired end result and be consistent with goals. Measurable and timebound objectives help legislators and other users of the executive budget determine if programs meet their desired levels of performance on time.

Office of the Lieutenant Governor. For the Office of the Lieutenant Governor, there are four objectives in the 1997-98 executive budget. Only two of these are consistent with goals since the remaining two did not have associated goals with which to determine consistency. None of the objectives are measurable or timebound, but all specify a desired end result.

CRT. There are a total of 29 objectives for CRT in the 1997-98 executive budget. All but one of the objectives have associated goals. All 28 of the objectives that have goals associated with them are consistent with those goals. In addition, 17 objectives (39%) are measurable and all (100%) specify a desired end result. However, only seven objectives (24%) are timebound. While CRT's objectives meet most of the established criteria, the objectives could be improved by adding time frames for accomplishment.

We found that all of the objectives for several programs within CRT are measurable. All of the objectives for the Cultural Development Program, the Office of Film and Video, and the Marketing Program within the Office of Tourism are measurable.

Consequently, legislators can better determine the success and impact of these programs. In addition, we reviewed the 1998-99 executive budget and found that nearly all of the objectives for the Office of the Lieutenant Governor and CRT are measurable and timebound.

Recommendation

- 3.4 The Office of the Lieutenant Governor, CRT, and OPE should work together to ensure that all objectives are measurable and include time frames for accomplishment.**

Many Performance Indicators Do Not Measure Progress Toward Objectives

The majority of performance indicators reported in the 1997-98 executive budget for CRT are consistent with objectives and easy to understand. However, less than half measure progress toward objectives because many of the objectives are not measurable. All of the performance indicators for the Office of the Lieutenant Governor are consistent with the objective and are easy to understand. However, none measure progress because the objectives for the Office of the Lieutenant Governor are not measurable. When indicators do not measure progress toward objectives, users of the executive budget may not know how well programs performed what they were supposed to accomplish.

As illustrated in Exhibit 3-1, performance indicators should measure progress toward the objective, be consistent with the objective, and contain clear, non-technical language.

Office of the Lieutenant Governor. The Office of the Lieutenant Governor has four indicators in the 1997-98 executive budget. None measure progress toward the objectives since the objectives are not measurable. However, all are consistent with the objectives and are clear and non-technical.

CRT. CRT has a total of 84 indicators reported in the 1997-98 executive budget. Of these, 95% are consistent with the objective (82 of 84) and all are clear and easily understandable. A total of 47 indicators do not measure progress toward the objective. However, 34 of these 47 indicators are associated with

non-measurable objectives. It is not possible for indicators with non-measurable objectives to measure progress toward those objectives.

Objectives that provide a measurable target and a time frame for accomplishment are vital to programs because they provide a context in which to show a program's effectiveness and efficiency. The quantified targets in objectives serve as a reference point for evaluating success. Without this reference point, performance indicators cannot describe program results. Therefore, improving the objectives in both the Office of the Lieutenant Governor and CRT to include target measures would help to improve the usefulness of the performance indicators.

In addition, two administrative programs in the Office of the Lieutenant Governor and CRT report no performance indicators in the executive budget. Specifically, there are no performance indicators reported for the administrative programs in the Office of the Lieutenant Governor and the Office of Tourism. As a result, users of the executive budget cannot tell how well these programs are performing. According to the assistant director of research at GASB, performance indicators should be developed for administrative programs and functions. He does not recommend measuring the performance of administrative programs by the performance of other programs or the department as a whole. Instead, administrative programs should measure their performance related to activities for which they are directly responsible, such as payroll, personnel and inventory control.

Recommendations

- 3.5 Once the Office of the Lieutenant Governor, CRT, and OPB staff develop measurable objectives, they should reevaluate the performance indicators to determine whether they are clear and whether they are consistent with and measure progress toward the new objectives.
- 3.6 The Office of the Lieutenant Governor, CRT, and OPB should work together to develop performance indicators for the administrative programs based on activities for which those programs are directly responsible.

**Many
Department of
Culture,
Recreation and
Tourism's
Performance
Indicators
Measure
Outcomes**

While the majority of performance indicators for the Office of the Lieutenant Governor and CRT in the 1997-98 executive budget measure output, CRT also has a significant amount of outcome indicators. Outcome indicators are the most important type of indicator because they allow users of the executive budget to assess the impact or effectiveness of a program in meeting its objectives.

Office of the Lieutenant Governor. Of the four indicators that the Office of the Lieutenant Governor reports in the 1997-98 executive budget, half are input and half are output. No indicators are reported that measure outcome, efficiency or quality. Because the Office of the Lieutenant Governor does not have a mix of indicators, legislators may find it difficult to gain a complete understanding of the accomplishments of this office.

CRT. Specifically, we found that of CRT's 84 indicators, 4 (5%) are input, 42 (50%) are output, 26 (31%) are outcome, 9 (11%) are efficiency, and 3 (4%) are quality. This mix of indicators provides useful information for decision makers as the indicators communicate more comprehensive information on program performance and progress.

We also assessed three factors as explanatory information. Explanatory information is useful for conveying information about the environment or other factors that might affect an organization's performance. However, these data were not scored as performance indicators.

Performance indicator types are explained on pages 6 and 7 of this report. Exhibit 3-2 on the following page shows the number of each type of indicator reported in the 1997-98 executive budget for each program within CRT and the Office of the Lieutenant Governor.

Recommendation

- 3.7 The Office of the Lieutenant Governor and OPB should work together to ensure that performance indicators are reported that measure outcome, efficiency, input, output, and quality. In addition, CRT may want to consider adding explanatory information to subsequent executive budgets.**

**Exhibit 3-2
Performance Indicator Types by Program**

Office/Program	Number of Indicators	Input	Output	Outcome	Efficiency	Quality	Exploratory
OFFICE OF THE GOVERNMENT GOVERNOR							
Office of the Lieutenant Governor							
Administration	8	N/A	N/A	N/A	N/A	N/A	
Genes	4	2	2	0	0	0	
Total Lt. Governor	4	2	2	0	0	0	
Percentage	100%	50%	50%	0%	0%	0%	
DEPARTMENT OF CULTURE, RECREATION AND TOURISM							
Office of the Secretary							
Administration	8	N/A	N/A	N/A	N/A	N/A	
Management and Finance	3	0	4	0	0	1	1
Office of State Library							
Library Services	10	2	7	0	1	1	1
Office of State Museum							
Louisa Museum	10	0	4	5	1	0	1
Chadler Film Fund	2	0	2	0	0	0	
Office of State Parks							
Park/Recreation	12	1	9	0	2	0	
Office of Cultural Development							
Cultural Development	17	0	8	9	2	1	
Arts	3	0	2	1	2	0	
Office of Film and Video							
Film and Video	4	0	3	3	0	0	
Office of Tourism							
Administration	8	N/A	N/A	N/A	N/A	N/A	
Marketing	9	0	2	7	0	0	
Visitors Center	2	0	0	0	1	0	
Destination Information	3	1	2	1	1	0	
Total DOT	64	4	47	30	9	3	
Percentage	100%	6%	59%	31%	11%	4%	

*Exploratory information is not counted in the total number of performance indicators.

Source: Prepared by legislative auditor's staff using information from the 2007-08 executive budget.

**Office of the
Lieutenant
Governor's
Performance
Data Need
Improvement**

The Office of the Lieutenant Governor is presented in the 1997-98 executive budget as two programs. Generally, we found that the performance data for the Office of the Lieutenant Governor need improvement in order to be more useful to legislators as they make budgetary decisions. The results of our analysis of the Office of the Lieutenant Governor's performance data for each of these programs are presented below.

Administrative Program Has No Goals or Performance Indicators

The Administrative Program is one of two executive budget programs within the Office of the Lieutenant Governor. While the mission for the Administrative Program meets all the established criteria, no goals or performance indicators are reported in the 1997-98 executive budget. As a result, legislators looking at this performance data would not have sufficient information to make informed decisions or to understand what the program is trying to accomplish.

Mission. The mission statement for the Administrative Program identifies the overall purpose and the customers of the program and is organizationally acceptable. Therefore, the mission provides some useful information for decision makers.

Goal. No goals are reported in the 1997-98 executive budget for this program. Goals provide information on program direction and intentions. Without this information, legislators and other users of the executive budget may not be able to understand what a program is trying to accomplish.

Objectives. Two objectives are reported for this program. Neither objective can be consistent with goals since no goals are provided. In addition, the objectives do not provide a target measure or a time frame for accomplishment, although both objectives do specify a desired end result. As a result, the objectives may not provide legislators or other external users with the information needed to know what the program is attempting to accomplish.

Performance Indicators. There are no performance indicators reported for this program. As a result, legislators receive no information of program progress and may find it difficult to determine what will be accomplished with appropriated funds.

Grants Program's Performance Data Lack Critical Elements

The Grants Program is the second of two executive budget programs for the Office of the Lieutenant Governor. While the mission statement reported for the Grants Program meets all the established criteria, the remaining performance data lack critical elements. In addition, performance indicators do not measure outcomes. As a result, the performance data may not enable legislators to make informed decisions about this program.

Mission. The mission statement for the Grants Program meets all the established criteria. It identifies the overall purpose and clientele and is organizationally acceptable. Thus, the mission provides useful information on the program's intentions.

Goal. The goal for this program is consistent with the program mission and reflects the destination of the program. However, the goal does not provide a sense of direction on how to accomplish the mission.

Objectives. There are two objectives for this program. While both objectives are consistent with goals and specify a desired end result, neither objective is measurable or timebound. As a result, legislators may be unable to determine how well the program is performing and how timely the program's accomplishments are made.

In addition, the layout of the objective in the executive budget is confusing. The first objective consists of two parts. However, the second objective is nearly identical to the second part of Objective #1. Performance data should be clearly delineated so legislators can easily understand what programs are trying to accomplish.

Performance Indicators. The executive budget reports four performance indicators for this program. None of the four indicators measure progress toward the objective, but all are consistent and clear. In addition, no outcome indicators are reported, although there are two output and two input indicators. Outcome indicators would allow users of the executive budget to see whether or not expected results are being achieved. Since there is not a varied mix of indicator types, legislators may not have sufficient information to make informed budgetary decisions.

**Department of
Culture,
Recreation and
Tourism's
Performance
Data Generally
Useful for
Budgetary
Decision Making**

In the 1997-98 executive budget, CRT is divided into seven offices. These seven offices are further divided into 13 programs. Generally, we found that the performance data for CRT are useful for legislative decision making. The majority of the department's objectives are measurable. However, most indicators are associated with the non-measurable objectives. Therefore, most of the indicators cannot measure progress toward the objective. The results of our analysis of the Office of the Lieutenant Governor's performance data for each of its offices and programs are presented below.

**Office of the
Secretary's
Performance
Data Need
Improvement**

The Office of the Secretary is divided into two programs in the 1997-98 executive budget: the Administration and Management and Finance Programs. None of this office's objectives are measurable. As a result, none of its performance indicators measure progress toward its objectives. Furthermore, one program has no performance indicators.

**Administration Program Lacks Performance
Indicators**

The Administration Program's mission and goal meet all the established criteria. However, the objective for this program is not measurable or timebound and no performance indicators are reported in the 1997-98 executive budget. Consequently, the objective and indicators do not enable executive budget users to determine what the program is attempting to accomplish or to make budgetary decisions about the program.

Mission and Goal. The mission and goal of the Administration Program reported in the 1997-98 executive budget meet the criteria listed in Exhibit 3-1. The mission identifies the program's overall purpose, identifies the clientele, and is organizationally acceptable. The goal is consistent with the mission, provides a sense of direction, and reflects the destination the program is striving toward. As a result, legislators can determine what the program is trying to accomplish.

Objective. The objective of the Administration Program meets two of the four criteria in Exhibit 3-1. The objective is consistent with the program's goal and specifies an end result. However, it is not measurable or timebound. Without target

measurements and time frames for accomplishments, legislators receive no information on what levels of performance this program should achieve.

Performance Indicators. No performance indicators are reported for this program. Performance indicators show the actual progress of a program in meeting its objectives. Without indicators, users of the executive budget may not be able to determine the impact and performance of programs.

Performance Data for Management and Finance Need Improvement

Both the mission and the goal for the Management and Finance Program reported in the 1997-98 execution budget meet all established criteria. However, the objective is not measurable or timebound. While the performance indicators are clear and consistent with the objective, none of these indicators can measure progress toward the objective since the objective does not provide a measurable target. As a result, legislators may not know what the program is trying to accomplish.

Mission and Goal. The Management and Finance Program's mission reported in the 1997-98 executive budget meets the criteria in Exhibit 5-1. The mission identifies the program's purpose, identifies its customers, and is organizationally acceptable. The program's goal is consistent with the mission, provides a sense of direction, and reflects the destination of the program. As a result, the data provide some useful and pertinent information for decision makers.

Objective. The objective for the program meets two of the four established criteria. The objective is not measurable or timebound, but is consistent with the program goal and specifies a desired end result.

Performance Indicators. The Management and Finance Program has four output indicators and one quality indicator. These performance indicators meet most of the established criteria, as they are clear and consistent with the objective. However, without a measurable or timebound objective, none of these indicators can measure progress toward objectives. In addition, this program reports no outcome indicators that show the impact of the program. Thus, these performance data provide little information to external users on what the program is attempting to accomplish.

**Performance
Data for
Library
Services
Program Need
Some
Improvement**

The mission and goal for the Library Services Program meets most of the established criteria. According to a department official, the mission is not organizationally acceptable. While the objectives are consistent with the goal and specify desired end results, only one is measurable and none are timebound. Because only one of the objectives is measurable, few indicators can measure progress toward the objectives.

Mission. The mission statement reported in the 1997-98 executive budget identifies the overall purpose of this program and its clientele. However, the mission statement reported in the 1997-98 executive budget is not organizationally acceptable. Since the mission in the operational plan is different from the one in the executive budget, we contacted the department to determine organizational acceptability. According to a CRT official, the mission in the operational plan is preferable. As a result, the mission in the operational plan may not accurately convey the purpose of this program to legislators and other users of the executive budget.

Goal. The goal reported in the 1997-98 executive budget meets all the established criteria. The goal is consistent with the program mission and gives a direction and a destination. Consequently, legislators are able to determine what the program hopes to accomplish.

Objectives. Three objectives are reported in the 1997-98 executive budget. All of the objectives are consistent with goals and specify a desired end result. Although one of these objectives is measurable, none are timebound.

Performance Indicators. Eleven indicators are reported for this program in the 1997-98 executive budget. Although all of the 11 indicators are consistent with the objective and clear, only 3 indicators measure progress toward the objective, since only one of the objectives is measurable. Adding specificity, measurement and time frames to the objectives would greatly improve the data as a whole. In addition, the program does not have any outcome indicators reported, which could help legislators understand the impact and effectiveness of this program.

**Louisiana
Museums
Program's
Performance
Data
Meet Most of
Established
Criteria**

The performance data for the Louisiana Museums Program reported in the 1997-98 executive budget meet most of the established criteria. As a result, legislators can generally make informed decisions regarding this program.

Mission. The Louisiana Museums Program mission reported in the 1997-98 executive budget meets most of the criteria. The mission identifies the overall purpose of the program and is organizationally acceptable, but it does not identify its clients. Although the mission does not identify the program's clients, the sentence included before the mission does.

Goal. The goal reported in the 1997-98 executive budget is consistent with the program mission and reflects the destination the program is striving toward. However, the goal does not provide a direction. Thus, the goal provides some useful information to legislators for decision-making purposes.

Objectives. Of the two objectives reported, one meets all the established criteria. The second objective is consistent with the goal and specifies a desired end result, but is not measurable or timebound.

Performance Indicators. The Louisiana Museums Program has five outcomes, four output, and one efficiency indicator. In addition, of the ten indicators for this program, only one measures progress toward the objective. Furthermore, all indicators are consistent with the related objectives and are clear. Consequently, the performance data do provide some useful information that assists legislators in making decisions regarding this program.

Some of the indicators combine information about visitors to the Louisiana State Museum with information about traveling museums. However, the objective only relates to the Louisiana State Museum. If the indicators provided information only about the Louisiana State Museum, they would measure progress toward the objective.

No Mission or Goal Reported for the Cabildo Fire Fund

No mission or goal is reported for the Cabildo Fire Fund under the Office of State Museum in the 1997-98 executive budget. According to the assistant director of research at OASB, all programs should develop goals. However, he also stated that it is

not necessary for all programs to have mission statements. In addition, the objective is not measurable or timebound. Since the objective is not measurable, the indicators cannot measure program toward the objective.

Objective. One objective is reported for the Cabildo Pilo Fund in the 1997-98 executive budget. We were unable to determine the consistency of the objective with the goal because no goals are reported for this program. In addition, the objective is not measurable or timebound although it does specify an end result. Because the objective does not reflect what the program seeks to accomplish and by when, legislators cannot make informed decisions regarding this program.

Performance Indicators. Two performance indicators are reported for this program. Although both indicators are consistent with the objective and clear, neither measures program toward the objective. In addition, the two indicators measure only output. As a result, users of the executive budget cannot see all aspects of this program's performance.

**Office of State
Parks'
Performance
Data Provide
Useful
Information**

Most performance data reported in the 1997-98 executive budget for the Office of State Parks, Parks and Recreation Program meet the established criteria. However, the mission does not identify clients and no outcome indicators are reported. However, most of the objectives are measurable and over half of the performance indicators measure program toward objectives. Therefore, legislators can use this performance data for decision making since the data are clear in conveying what the program hopes to achieve, as well as the time frame expected.

Mission. The mission of the Parks and Recreation Program reported in the 1997-98 executive budget identifies the overall purpose and is organizationally acceptable, but does not identify clients. As a result, users of the information do not know whom the program intends to serve.

Goal. The goal of the Parks and Recreation Program meets all of the criteria listed in Exhibit 3-1. The program's goal is consistent with the program's mission, identifies the direction toward which the program is striving, and reflects the destination.

Objectives. The four objectives reported in the 1997-98 executive budget meet all established criteria, with the exception of one objective that is not measurable or timebound. Therefore, the objectives provide information on targeted levels of performance to external users.

Performance Indicators. The Parks and Recreation Program has 12 performance indicators reported in the 1997-98 executive budget. Seven of these indicators measure progress toward the objective, and all are consistent with objectives and clear. However, no outcome indicators are reported. The program does have indicators that measure output (%), efficiency (\$), and input (I); however, adding outcome indicators would improve the usefulness of the performance data.

**Office of Cultural
Development's
Performance
Data Are Useful
for Decision
Making**

Cultural Development Program's Performance Data Provide Useful Information

The Cultural Development Program is one of the three CKI programs where all of the objectives reported in the 1997-98 executive budget for the program are measurable. In addition, nearly all of the performance indicators measure progress toward these objectives and most of the indicators measure outcome. However, some of the objectives are timebound. In addition, the objective has several different parts that are separated by commas. This layout makes it difficult to match performance indicators with specific parts of the objective. Most of the other performance data meet the established criteria. Therefore, while legislators can determine targeted levels of performance for this program, they cannot determine when these accomplishments are reached.

Mission. The mission statement reported in the 1997-98 executive budget for the Cultural Development Program identifies the overall purpose and is organizationally acceptable. However, the mission does not identify the program's clients.

Goal. The goal for this program is consistent with the program mission, provides a sense of direction, but does not reflect the destination toward which the program is striving.

Objectives. Three objectives are reported in the 1997-98 executive budget. However, one objective consists of five different

targets of accomplishment. For the purposes of our analysis, we evaluated these parts as separate objectives. Thus, we analyzed a total of eight objectives for this program. Of this total, all of the objectives are measurable, but none are timebound. Without time frames for accomplishments included in objectives, legislators cannot know if desired levels of performance were achieved on time.

Performance Indicators. The executive budget reports 17 performance indicators for the Cultural Development Program. Of these 17, 13 (76%) measure progress toward the objective, 16 (94%) are consistent with the objective, and all (100%) are clear. These performance data provide useful information to external users and legislators for decision making.

The Cultural Development Program also has a significant amount of indicators that measure outcome (9 of 17 or 53%). In addition, there are six outputs, one efficiency, and one quality indicators. Thus, legislators can see various aspects of progress and performance for this program.

Performance Data for the Arts Program Need Improvement

The mission statement for the Arts Program reported in the 1997-98 executive budget meets all the established criteria. However, the goal, objective, and indicators lack critical elements. Because of this, users of the executive budget can only partially determine what the program intends to accomplish.

Mission. The mission statement for the Arts Program reported in the 1997-98 executive budget meets all the established criteria shown in Exhibit 3-1. The mission identifies the overall purpose, identifies the program's customers, and is organizationally acceptable. Therefore, the mission enables legislators to understand the purpose, functions, and clientele of this program.

Goal. The goal reported in the executive budget is consistent with the program mission and reflects the destination the program is striving toward. However, the goal does not provide a sense of direction on how to address the mission.

Objective. The objective reported in the 1997-98 executive budget is consistent with the program goal and specifies a desired end result. However, the objective is not measurable or timebound. The objective, "to increase the number of artists participating in

activities assisted by this program," would be measurable if a targeted percentage increase were added to the objective.

Performance Indicators. Since the objective is not measurable, none of the five indicators can measure progress toward it. All of the indicators are consistent and clear. One outcome indicator, two output indicators and two efficiency indicators are reported. Although there is an outcome indicator, the objective is not measurable. As a result, users can determine what the program hopes to accomplish but not the level of performance that the program is attempting to accomplish.

Office of Film and Video Has Measurable Objective

The performance data reported in the 1997-98 executive budget for the Film and Video Program within the Office of Film and Video meets most of the established criteria. The objective for the Film and Video Program is measurable and timebound. Because of this, four of the six indicators can measure progress toward it. In addition, three indicators measure outcome. As a result, legislators can use this data collectively for decision-making purposes since the performance data are generally comprehensive in describing the program's duties and aims.

Mission. The mission reported in the 1997-98 executive budget for the Film and Video Program meets most of the criteria listed in Exhibit 2-1. The mission identifies the purpose of the program and is organizationally acceptable. However, the mission does not identify the elements that the program serves.

Goal. The goal reported in the 1997-98 executive budget is consistent with the program mission and reflects the destination of the program. However, the goal does not provide a sense of direction on how to address the mission.

Objective. The objective for this program meets all the established criteria. The objective gives a numerical value and a time frame for accomplishment. However, the time frame specified in the objective is 1996-97 and should be 1997-98. As a result, legislators and other users of the executive budget can determine what the program intends to achieve.

Performance Indicators. The Film and Video Program reports six indicators in the executive budget. Four of these six

measure progress toward the objective, and all are consistent and clear. In addition, these are three output and three outcome indicators that may enable legislators to evaluate program impact.

**Office of
Tourism's
Performance
Data Provide
Some Useful
Information**

The Office of Tourism has four programs in the 1997-98 executive budget. Overall, the performance data for the Office of Tourism provides some useful information for legislative decision making. The Marketing Program performance data are especially useful since this program's objectives are all measurable. However, the performance data for the other programs lack critical elements.

**No Performance Indicators Reported for the
Administration Program**

The Administration Program is one of four programs within the Office of Tourism. The Office of Tourism is the only office within CRT that has an administration program. The Office of the Secretary contains an Administration Program, but it relates to the entire department. Since no other office specifically reports administration type information, reporting the type of information for the Office of Tourism may not be necessary.

The mission and goal reported in the 1997-98 executive budget for the Administration Program meets all the established criteria. However, the objective is not measurable or timebound and no performance indicators are reported in the 1997-98 executive budget. Without performance indicators, legislators and other users of the budget cannot determine the progress and actual performance of programs.

Mission. The mission statement for the Administration Program meets all the established criteria. It identifies the overall purpose, specifies clients, and is organizationally acceptable. As a result, legislators can understand the overall intentions of the program.

Goal. The goal for this program meets all the established criteria. It is consistent with the program mission, provides a direction, and reflects the destination the program is headed.

Objective. While the objective is results-oriented and consistent with the goal, it is not measurable or timebound.

Therefore, legislators receive no information on what the program hopes to achieve.

Performance Indicators. No performance indicators were reported in the 1997-98 executive budget. Performance indicators show the actual progress of a program in meeting its objectives. Without indicators, users of the executive budget are unable to determine the impact and performance of programs.

Marketing Program's Objectives Meet All Criteria

The Marketing Program is the second program within the Office of Tourism. The objectives reported in the 1997-98 executive budget for the Marketing Program meet all the established criteria. In addition, many indicators measure outcome and all but one measure progress toward the objective. While the mission and goal need some improvement, overall the performance data provide useful information for decision-making purposes.

Mission. The mission meets only one of the established criteria. The mission does not identify clients, although it does identify the overall purpose of the program. In addition, according to a department official, the mission in the operational plan is preferable to the one reported in the 1997-98 executive budget. Thus, the mission is not organizationally acceptable.

Goal. The goal for the Marketing Program is consistent with the program mission and provides a direction. However, it does not reflect the destination.

Objectives. The two objectives for this program meet all the established criteria. They both are consistent with goals, provide a measurable target and time frame for accomplishment, and specify a desired end result. We commend this program on these objectives, since objectives are vital for understanding what progress the program hopes to achieve.

Performance Indicators. The nine performance indicators reported in the 1997-98 executive budget meet nearly all the established criteria. Only one indicator does not measure progress toward the objective. In addition, seven indicators measure outcome and two measure output. Outcome indicators provide information to legislators on program impact and effectiveness. However, other indicators measuring input, efficiency and quality should be developed to show all aspects of this program's performance.

Welcome Centers Performance Data Need Improvement

The Welcome Centers Program is the third program within the Office of Tourism. The performance data reported in the 1997-98 executive budget for this program provide some useful information on what the program is trying to accomplish. However, the goal, objectives, and performance indicators all lack critical elements that are important for assessing program performance.

Mission. The mission reported in the 1997-98 executive budget identifies the overall purpose and clientele of the program and is organizationally acceptable. Therefore, the mission contains useful and pertinent information for legislative decision making.

Goal. The goal for the Welcome Centers is consistent with the program mission and reflects the destination. However, the goal does not provide a direction on how the program will address the mission.

Objective. The one objective is consistent with the goal and specifies a desired end result. However, the objective is not measurable or timebound. Therefore, legislators are unable to see what are the targeted levels of performance.

Performance Indicators. The two performance indicators do not measure progress toward the objective, but are both consistent with goals and are clear. In addition, there is one output and one efficiency indicator, but no indicator that measures outcome, input or quality. Outcome indicators are vital for legislators who may make budgetary decisions based on the impact and effectiveness of programs.

Consumer Information Services Program's Performance Data Need Some Improvement

The Consumer Information Services Program is the fourth and final program for the Office of Tourism. The performance data reported in the 1997-98 executive budget for the Consumer Information Services Program lack some critical elements. However, the mission meets all the established criteria and the different indicator types reflect the varied aspects of program performance. Therefore, the performance data enable legislators to make some informed decisions. However, the data could be improved by making the objectives measurable and timebound.

Mission. The mission for the Consumer Information Services Program identifies the purpose and climate of the program and is organizationally acceptable. As a result, the mission provides some useful and relevant information for decision-making purposes.

Goal. The goal for this program is consistent with the program mission and provides a sense of direction. However, the mission does not reflect the destination toward which the program is striving.

Objectives. The three objectives for this program are all consistent with goals and specify a desired end result. However, only one of the objectives is measurable and none provide time frames for accomplishment.

Performance Indicators. The 1997/98 executive budget reports five indicators for this program. Only one of these indicators measures progress toward the objective, but all are consistent with goals and clear. In addition, this program has a balanced mix of indicators, with two output, one outcome, one efficiency, and one input indicator. As a result, these varied types of indicators enable legislators to see different aspects of program performance.

Recommendation

- 3.8 CRT, OFB, and legislative staff should work together to determine if it is necessary to have an Administration Program within the Office of Tourism.

Appendix A
List of Publications Used

Appendix A: List of Publications Used

- California, State of—California State Auditor. *California Conservation Corps: Further Evidence Would Improve Its Performance-Based Budgeting Plan*. October 1999.
- Canadian Comprehensive Auditing Foundation. *Effectiveness: Reporting and Auditing in the Public Sector*. 1987.
- Canadian Comprehensive Auditing Foundation. *Effectiveness: Putting Theory into Practice*. 1993.
- Czapras, Dale E. and Albert Hawkins. *Texas Tomorrow: Strategic Planning and Performance Budgeting*. October 1993.
- Government Accounting Standards Board. *Service Efforts and Accomplishments Reporting: An Idea Has Come—An Overview*. September 1998.
- Louisiana, State of—Office of Legislative Auditor. *Louisiana's Planning, Budgeting, and Program Evaluation Issues*. February 1995.
- Louisiana, State of—Office of Legislative Auditor. *Boards, Commissions, and Like Entities Report to the Legislature*. April 1993.
- Lyndon B. Johnson School of Public Affairs/The University of Texas at Austin. *Managing for Results: Performance Measures in Government*. Conference Proceedings. March 1994.
- Minnesota, State of—Office of the Legislative Auditor. *A series of reports that comment on state agencies' 1994 annual performance reports*. 1995.
- Office of Planning and Budget, Division of Administration. *Management: A Practical Guide to Managing for Results*. January 1996.
- Office of Planning and Budget, Division of Administration. *Management: Strategic Management Manual for the State of Louisiana*. November 1991.
- Oregon, State of—Secretary of State Audit Division. *Service Efforts and Accomplishments*. (Report No. 95-13) August 31, 1995.
- Texas, State of—Governor's Office of Budget and Planning. *Instructions for Preparing and Submitting Agency Strategic Plans for the 1993-1995 Period*. January 1992.
- Texas, State of—Governor's Office of Budget and Planning. *Detailed Instructions for Preparing and Submitting Requests for Legislative Appropriations for the Division Beginning September 1, 1993 - Executive, Administrative, Human Service and Selected Public Education Agencies*. June 1992.

Texas, State of—State Auditor's Office. *Accurate and Appropriate Performance Measures Are the Foundation of Tomorrow's Texas*. February 1992.

Texas, State of—State Auditor's Office. *Accurate and Appropriate Performance Measures Are the Foundation of Tomorrow's Texas*. June 1992.

United States General Accounting Office, Comptroller General of the United States. *Executive Guide: Effectively Implementing the Government Performance and Results Act*. June 1996.

Appendix B

Boards, Commissions, and Like Entities
Related to the
Office of the Lieutenant Governor
and the
Department of Culture, Recreation
and Tourism

Appendix B: Boards, Commissions, and Like Entities

Office of the Lieutenant Governor		
Board/Commission	Legal Authority	Purpose/Functions
Louisiana Rivers Commission	R.S. 49:1152	<ul style="list-style-type: none"> Encourage community service as a means of community and state problem solving Promote and support citizen involvement in government and private programs throughout the state Develop a long-term, comprehensive vision and plan of action for community service organizations in this state Act as the state's policymaking body for the Corporation for National and Community Service Serve as the state's liaison to other national and state organizations which support its mission
Mississippi River Road Commission	Executive Order OAHB MAY 96-63	<ul style="list-style-type: none"> Serve as an advisory body to the governor, Department of Culture, Recreation and Tourism, Department of Transportation and Development, Department of Economic Development and to all other state agencies involved in developing the Mississippi River Road Corridor into a viable resource for the state and in implementing the master plan. The Mississippi River Road Corridor consists of approximately 70 miles of River Roads on both sides to the Mississippi River between Baton Rouge and New Orleans. Receive progress reports from the consultant and attend scheduled public meetings Review the consultant's master plan prior to its issuance and timely submit it in advance of its issuance in timely form Notify the consultants who live in the Corridor of the progress of the consultants and the lobby of the commission, and actively seek the input of the consultants who live in the Corridor regarding the implementation of the master plan Assign state agencies to seek and applying for federal funding to be used in implementing the master plan Assign state agencies to obtaining the designation of the Corridor as a National Scenic By-Way and as an All-American Road

Department of Culture, Recreation and Tourism		
Board/Commission	Local Authority	Project/Function
Mississippi Tours Commission	Act 1049 of 1997; R.S. 24:1241-1245, R.S. 36:2006(M)	<ul style="list-style-type: none"> • Promote the wet and wild nature of the Atchafalaya Basin • Promote nature-based, scenic and refined tourism • Identify, strengthen, and link "gateway communities" surrounding the Atchafalaya Basin • Improve transportation facilities and access • Further develop family-oriented recreational facilities • Preserve, enhance, and protect archeological and historical sites and structures, architectural heritage, and cultural events, traditions, and folkways • Commemorate the unique maritime cultural history of the basin and Atchafalaya Bay • Develop environmental awareness and educational programs for residents and visitors • Seek recognition and federal funding for the basin area as a National Heritage Corridor • Recognize and interpret the unique contributions to the regional landscape of the oil and gas, mariculture industries, fishing and aquaculture, sugarcane and export timber industries • Promote and market the region through a variety of communication media including maps, guides, signs, videos, advertisements, and signage • Stimulate the development of necessary overnight accommodations and services
Kenner Naval Museum Commission	R.S. 24:1084-1086.3	<ul style="list-style-type: none"> • Acquire, lease, transport, berth, maintain, display, maintain, and exhibit the aircraft carrier USS Cabot-Battleship or other property acquired for use as permanent naval museum • Adopt rules and regulations for the use of such museum and its properties
Louisiana Archeological Survey and Antiquities Commission	R.S. 48:1602	<ul style="list-style-type: none"> • Advise Department of Culture, Recreation and Tourism on matters relative to archeology, antiquities, and other cultural resources in an effort to protect and preserve properties relating to history, culture and government of the state

Department of Culture, Recreation and Tourism		
Board/Commission	Legal Authority	Proposed Functions
Louisiana Film and Video Commission	R.S. 91:2111-2131	<ul style="list-style-type: none"> • Advise the Office of Film and Video on all matters relative to the development and expansion of film, motion picture, video, motion/stock, and still photography industries in the state, including the development of the marketing and promotion plan for film-making
Louisiana Publics Commission	R.S. 21:811-812	<ul style="list-style-type: none"> • Advise the Office of Cultural Development on the formulation of an annual state plan to be prepared by the office of cultural development • The plan shall outline policy, objectives, and budgeting needs to the identification, preservation and presentation of Louisiana folk cultural resources • Act in advisory capacity to the Division of Arts and to the Louisiana State Arts Council with respect to the allocation of grant funds for arts projects and activities consistent with established service and allocation procedures • Advise the Division of the Arts and the Louisiana State Arts Council on policy or problems as they relate to or affect the folk arts and artists in the state • Formulate long range goals for folk arts activity • Advise the Department of Culture, Recreation and Tourism, other relevant state agencies, and the governor on public problems that will aid in the identification, preservation, and presentation of the folk arts, regional, occupational and family groups in the state • Advise the assistant secretary of the Office of Cultural Development as to the creation of a Division of Folk Arts, the establishment of a program, and the hiring of a professional staff and director for the division if funds become available
Louisiana Historical Jazz Society	R.S. 21:371-372	<ul style="list-style-type: none"> • Detail the origin of jazz and the impact that jazz has had on society • Establish a jazz hall of fame • Establish a national contest to be held annually in Louisiana to draw the attention of the public and jazz artists to the heritage of jazz • Offer a jazz award to provide a commemorative for jazz as it has evolved in this state

Department of Culture, Recreation and Tourism

Board/Committee	Legal Authority	Purposes/Functions
Louisiana State Arts Council	R.S. 21:101-102	<ul style="list-style-type: none"> • Receive applications for matching federal funds from the National Endowment for the Arts and to make recommendations thereon • Review, approve or reject grant applications • Advise department officials on the design and execution of an annual state plan • Administer the Jaded Louisiana native crafts program with the assistance of a crafts panel appointed by the council
Louisiana State Library Board of Commissioners	R.S. 25:2 and R.S. 25:3	<ul style="list-style-type: none"> • Plan and work toward a coordinated system of public and regional libraries throughout the state to give and furnish every citizen and resident of the state free library service of the highest quality • Hire the state librarian
Louisiana State Museum Board of Directors	R.S. 21:341-342	<ul style="list-style-type: none"> • Advise the secretary of Department of Culture, Recreation and Tourism and the assistant secretary of the Office of State Museums • Exercise powers and duties with respect to acquisitions, dissemination, loans and conservation of museum property and collections • Select the director of the Louisiana State Museum • Serve as trustees for the William W. Fry Trust
Louisiana Tourism Development Commission	R.S. 51:1256-1257	<ul style="list-style-type: none"> • Serve in an advisory capacity to the secretary and assistant secretary of Department of Culture, Recreation and Tourism on matters relating to the development and implementation of programs promoting tourism and the historical, cultural, recreational, and scenic legacy of the state
Louisiana Tourism Promotions District Board of Directors	R.S. 51:1261 and R.S. 51:1264	<ul style="list-style-type: none"> • Administer and govern the Louisiana Tourism Promotion District that assists the state in the promotion of tourism
Louisiana Unmarked Burial Sites Board	R.S. 8:875-876	<ul style="list-style-type: none"> • Adopt, implement, and enforce rules and regulations to protect the burial sites of early residents of the state from desecration • Enable the proper archaeological investigation and study when disturbance of a burial site is necessary

Department of Culture, Recreation and Tourism			Proposed Functions
Board/Commission	Legal Authority		
Louisiana National Register Review Committee	R.S. 24:501		<ul style="list-style-type: none"> Promote the goals and objectives of the Louisiana Department of Culture, Recreation and Tourism Act in an advisory capacity to Department of Culture, Recreation and Tourism and to the state historic preservation officer and its matters relating to the construction, preservation and maintenance of the historic resources of Louisiana Recommend nominations to the National Register of Historic Places and to the State Historic Preservation Plan Report Acquire, transport, berth, conserve, exhibit, operate, maintain, and exhibit the dactyler U.S.S. Kidd, if acquisition becomes infeasible, then any other property acquired for use as a permanent public, saved and nature camp museum Adopt rules and regulations for the use of such national and its properties Manage and control the New Orleans City Park
Naval War Memorial Commission Board of Commissioners	R.S. 24:191		
New Orleans City Park Improvement Association and its Board of Commissioners	Act 121 of 1896, Act 104 of 1894, Act 462 of 1938, Act 405 of 1963, and Act 605 of 1982		
State Parks and Recreation Commission	R.S. 36:1481		<ul style="list-style-type: none"> Promote the goals and objectives of the Office of State Parks Act in an advisory capacity to the office and its assistant secretary and secretary of Department of Culture, Recreation and Tourism in matters relating to parks, recreation facilities, programs, and the efficient administration thereof Establish rules and regulations and prescribe qualifications, conditions, and requirements for persons seeking certification or permits to practice the profession of Recreation Administration Accept grants or donations Make capital improvements for the purpose of obtaining federal funds Do all things necessary for the promotion and the advancement and publication of information relating to tourist attractions within its jurisdiction
State Board of Library Examiners	R.S. 45:222		
Tourist Commission (40 total) (Local)	R.S. 35:471		

Appendix C

Office of the Lieutenant Governor's Performance Data and Analysis Results

Appendix C: Office of the Lieutenant Governor's Performance Data and Analysis Results

Budget Unit: Office of the Lieutenant Governor

Program A: Administrative	C.2
Program B: Grants	C.3

Budget Unit: Office of the Lieutenant Governor
Program A: Administrative

 (1 indicator, 6 goals, 2 objectives, 6 performance indicators)

Mission:

To seek economic development opportunities and additional funding to keep the department operating, and meeting the external demands of both residents and visitors to the state

Mission meets 3 of 7 core criteria – about five purposes, identifies clients, is organizationally acceptable

Goals:

None provided.

Objectives and Performance Indicators:

Objective #1: The Administration Program will increase awareness of in-state citizens and out-of-state travelers of the natural, cultural resources the state has to offer.

Objective #2: The Administration Program will protect and preserve the state's natural and cultural resources.

No performance indicators provided.

Objective #3: meet the criteria as follows:

- 0 (0%) is consistent with goal*
- 0 (0%) is measurable
- 0 (0%) is time-bound
- 3 (100%) are results-oriented

*There are no goals with which to determine consistency.

Source: Prepared by implementer (admin)' staff from comparison of 1993-94 executive budget performance data with user criteria listed in table 2-1.

Budget Unit: Office of the Lieutenant Governor
Program B: Grants Program

(1 mission, 1 goal, 3 objectives, 3 performance indicators)

Mission:

To ensure a lifelong state of service by engaging individuals of all ages and backgrounds in service in Louisiana.

Measuring needs: 3 of 3 core criteria: identify purpose, identify clients, is organizationally acceptable

Goal: To address critical community needs in the areas of education, environment, human needs, and public safety.

Goal: (1) meets criteria as follows:

- 1 (100%) is consistent with the mission
 - 2 (66%) pass a discussion
 - 3 (100%) reflects discussion
-

Objectives and Performance Indicators:

Objective #1: (a) to provide Louisiana's youth with the opportunity and defined foundation to make substantial contributions to their communities, focusing on public safety, environment, education and human needs; and (b) provide Louisiana's students and adults with service learning opportunities that will strengthen academic learning.

- **Indicator #1:** Total number of AmeriCorps members
 - **Indicator #2:** Total number of people benefiting directly from AmeriCorps
- Objective #2:** The Grants Program will provide Louisiana's students and adults with service learning opportunities.
- **Indicator #1:** Total number of Loans and Service participants
 - **Indicator #2:** Total number of people benefiting directly from Loans and Service

Objective: (2) meet the criteria as follows:

- 2 (100%) are consistent with program or departmental goals
 - 4 (100%) are measurable
 - 4 (100%) are time-bound
 - 2 (100%) are results-oriented
- Performance:** (indicator) (4) meet the criteria as follows:
- 4 (100%) measure progress toward the objective
 - 4 (100%) are consistent with objective
 - 4 (100%) are clear

Source: Prepared by legislative auditor's staff from comparison of 1997-98 executive budget performance data with core criteria listed in Exhibit 3-1.

Appendix D

Department of Culture, Recreation and Tourism's Performance Data and Analysis Results

Appendix D: Department of Culture, Recreation and Tourism's Performance Data and Analysis Results

Budget Unit: Office of the Secretary

Program A: Administration D.2

Program B: Office of Management and Finance D.3

Budget Unit: Office of the State Library

Program A: Library Services D.4

Budget Unit: Office of State Museum

Program A: Louisiana Museum D.6

Program B: Calhoun Fine Fund D.8

Budget Unit: Office of State Parks

Program A: Parks and Recreation D.9

Budget Unit: Office of Cultural Development

Program A: Cultural Development D.11

Program B: Art D.14

Budget Unit: Office of Film and Video

Program A: Film and Video D.15

Budget Unit: Office of Tourism

Program A: Administration D.17

Program B: Marketing D.18

Program C: Welcome Centers D.20

Program D: Consumer Information Services D.21

Budget Unit: Office of the Secretary

Program A: Administration

(1 mission, 1 goal, 1 objective, 8 performance indicators)

Mission:

To enable department policies and to provide general administration of operations.

- + **Mission meets 3 of 3 core criteria:** identifies purpose, identifies clients, or organizationally acceptable

Goal:

To provide leadership to ensure more efficient and coordinated activities within the department to make known the financial, cultural, and recreational resources of Louisiana.

Goal (1) meets criteria as follows:

- 1 (100%) is consistent with the mission
- 1 (100%) provides direction
- 1 (100%) reflects the destination

Objective and Performance Indicators

Objective: To ensure that the objectives of the other programs within the department are achieved.

No performance indicators were provided.

Objective (1) meets the criteria as follows:

- 1 (100%) is consistent with program or departmental goals
- 0 (0%) is measurable
- 0 (0%) is transitional
- 1 (100%) is results-oriented

Source: Prepared by legislators and their staff from comparison of 1991 off-budget budget performance data with core criteria listed in Exhibit 3-4.

Budget Unit: Office of the Secretary

Program B: Management and Finance

(1) mission, 1 goal, 1 objective, 3 performance indicators

Mission:

To provide financial, contract management, grants management, information services, and personnel support services for the eight offices.

- Mission meets 3 of 3 core criteria. Identify purpose, identify focus, is organizationally acceptable.

Goal:

To provide direct support services to a mission which will best assist the department's offices to accomplish their goals and objectives.

Goal (1) meets criteria as follows:

- 1 (100%) is consistent with the mission
- 1 (100%) provides a structure
- 1 (100%) reflects the destination

Objectives and Performance Indicators:

Objective: To provide management support services for forecasting, budget control, procurement, contract management, program analysis, data processing, human resources management, and grants management to the seven offices to ensure the fiscal reliability of the department.

- ▶ Indicator 81: Agencies surveyed to determine satisfaction with program services
- ▶ Indicator 82: Number of audit findings
- ▶ Indicator 83: Number of employee appeals of personnel actions
- ▶ Indicator 84: Number of employee grievances reviewed
- ▶ Indicator 85: Number of employees receiving computer training

Objective (1) meets the criteria as follows:

- 1 (100%) is consistent with program or departmental goals
- 0 (0%) is measurable
- 0 (0%) is time-bound
- 1 (100%) is results-oriented

Performance Indicator (1) meet the criteria as follows:

- 0 (0%) measures progress toward the objective
- 5 (500%) are consistent with objective
- 5 (500%) are clear

Source: Prepared by legislators and/or staff from comparison of 1997-98 executive budget performance data with core criteria listed in (Table) 3-1.

Budget Unit: Office of the State Librarian
Program A: Library Services Program
(1) mission, 1 goal, 3 objectives, 11 performance indicators)

Mission:

To provide a central collection of materials which meets the needs of government, to improve local public library services across the state, to establish libraries in state institutions, and to directly serve the information needs of blind and visually impaired citizens.

Keynote: meet 2 of 3 criteria: identify purpose, identify clients, is not organizationally acceptable

Goal:

To build an informed, literate and participative citizenry by ensuring access to information resources.

Goal (1) aims include as follows:

- 1 (100%) in contact with the mission
 - 1 (100%) gets a direction and destination
-

Objective and Performance Indicators:

Objective #0: To provide a central collection of materials, supportive of the information needs of government. All public libraries and state institutions libraries may borrow from this collection.

- ▶ Indicator #1: Total materials in state library collection
- ▶ Indicator #2: Total materials circulated through interlibrary loan from state library collection
- ▶ Indicator #3: Answers provided to reference questions at state library

Objective #0: To assist Louisiana's 65 local library systems and 27 institutional libraries to improve their library services.

- ▶ Indicator #1: Local library systems meeting state library collection standards of retail systems
- ▶ Indicator #2: Public library systems with internet access
- ▶ Indicator #3: Patron visits to public libraries in Louisiana
- ▶ Indicator #4: State aid provided to local library systems

Budget Unit: Office of the State Library

Program A: Library Services Program

(1 mission, 1 goal, 3 objectives, 11 performance indicators)

Objective 4B: To continue to meet the specialized needs of blind or physically handicapped citizens by ensuring access, availability, and delivery of specially formatted library and informational materials.

- Indicator #1: Total materials circulated for blind and handicapped
- Indicator #2: Number of eligible patrons
- Indicator #3: Number of patrons
- Indicator #4: Cost per patron

Objectives (B) meet the criteria as follows:

- 1 (100%) are consistent with program or departmental goals
 - 1 (100%) is measurable
 - 0 (0%) is time-bound
 - 3 (100%) are results-oriented
- Performance Indicators (PI) meet the criteria as follows:
- 3 (100%) measure progress toward the objective
 - 11 (100%) are consistent with objectives
 - 11 (100%) are clear

Source: Prepared by legislative auditor's staff from comparison of 1991-92 executive budget performance data with cost criteria listed in Exhibit 1-4.

Budget Unit: Office of State Museum
Program A: Louisiana Museums

 (3 missions, 1 goal, 2 objectives, 18 performance indicators)

Mission

To collect, preserve and present, as an educational resource, objects of art, documents, artifacts and the like that reflect the history, art and culture of Louisiana.

- Mission meets 2 of 3 core criteria *Identifies purpose, does not identify clients, is organizationally acceptable*

Goal

To conduct the mission in a manner which provides the state a premium, nationally recognized historical museum complex.

Goal (1) meets criteria as follows:

- 1 (100%) is consistent with the mission
- 0 (0%) provide direction
- 1 (100%) reflects the destination

Objectives and Performance Indicators

Objective #1: To increase attendance at Louisiana State Museums by 10% during FY 1991-94.

- ▶ Indicator #1: New Orleans museum visitors and attendance at traveling exhibits
- ▶ Indicator #2: Woodliff-Williams Museum visitors
- ▶ Indicator #3: Percent increase over previous year
- ▶ Indicator #4: Number of parties in which traveling exhibits located
- ▶ Indicator #5: Number of schools using museum's school outreach program

Objective #2: To preserve and expand Louisiana's collected cultural history

- ▶ Indicator #1: Buildings preserved and protected
- ▶ Indicator #2: Collection items protected - New Orleans
- ▶ Indicator #3: Collection items protected - Woodliff-Williams
- ▶ Indicator #4: Percentage of collection inventory cataloged
- ▶ Indicator #5: Collection items restored

Budget Unit: Office of State Museum
Program A: Louisiana Museum

(1 mission, 1 goal, 3 objectives, 16 performance indicators)

Objectives (2) meet the criteria as follows:

- 2 (100%) are consistent with program or departmental goals
 - 1 (50%) is measurable
 - 1 (50%) is unambiguous
 - 2 (100%) use results-oriented
- Performance Indicators (16) meet the criteria as follows:
- 1 (6%) measure progress toward the objective
 - 10 (63%) are consistent with objective
 - 14 (88%) are clear

 Sources: Prepared by legislative auditor's staff from comparison of 1997-98 executive budget performance data with cost criteria listed in Exhibit 3-4.

Budget Unit: Office of State Museum

Program B: Cabela's Fire Fund

(0 missions, 0 goals, 1 objective, 2 performance indicators)

Mission:

None provided.

Goal:

None provided.

Objectives and Performance Indicators

Objective #1: To seek to reconstruct the collection lost in the Cabela Fire.

- Indicator #1: Number of collection items conserved
- Indicator #2: Number of replacement items acquired

Objective #1 meets the criteria as follows:

- 0 (0%) is consistent with program or department goals*
- 0 (0%) is measurable
- 0 (0%) is time-bound
- 1 (100%) is results-oriented

Performance Indicators #2 meet the criteria as follows:

- 0 (0%) measures progress toward the objective
- 2 (200%) are consistent with objective
- 2 (200%) are clear

*There are no goals with which to determine consistency.

Sources: Prepared by legislative auditor's staff from completion of 1997-98 executive budget performance plan with core criteria listed in Exhibit 3-4.

Budget Unit: Office of State Parks
Program A: Parks and Recreation

 (1 includes, 1 goal, 4 objectives, 12 performance indicators)

Mission:

To provide outdoor recreational opportunities by planning and operating the state's system of state parks and by optimizing the use of federal pass-through funds to provide assistance and improvements to local facilities

Mission meets 3 of 3 core criteria - identifies purpose, does not identify clients, is organizationally acceptable

Goal:

To provide the highest quality recreation and tourism opportunities through the preservation, development and interpretation of the historical, cultural and natural resources of Louisiana.

Goal (1) meets criteria as follows:

- 1 (100%) is consistent with the mission
- 1 (100%) poses a challenge
- 1 (100%) reflects destination

Objectives and Performance Indicators:

Objective #1: To provide a full facility state park within a one-hour drive of all major metropolitan areas by the year 2000.

- ▶ Indicator #1: Major metropolitan areas not within a one hour drive of a full facility state park
- ▶ Indicator #2: New state park areas under construction
- ▶ Indicator #3: Number of existing and open state parks/full range of facilities state parks

Objective #2: To fully develop 15 existing state commemorative areas by the year 2000.

- ▶ Indicator #1: Number of existing and open state commemorative areas/fully developed areas
- ▶ Indicator #2: Major restoration projects on state commemorative areas

Budget Unit: Office of State Parks
Program A: Parks and Recreation
(1 initiative, 1 goal, 4 objectives, 12 performance indicators)

Objective #0: To continue to protect and plan for, and improve six state preservation areas through the year:

- ▶ Indicator #1: Number of state preservation areas acquired/developed
- ▶ Indicator #2: Expansion or improvement projects on state preservation areas

Objective #4: To increase attendance to state parks, preservation areas, and recreational areas:

- ▶ Indicator #1: Number of visitors
- ▶ Indicator #2: Number of out of state visitors
- ▶ Indicator #3: Total amount of fees collected from visitors
- ▶ Indicator #4: Number of interpretive programs conducted
- ▶ Indicator #5: Expansion or improvement projects on existing parks

Objective (4) meet the criteria as follows:

- 4 (100%) are consistent with program or departmental goals
- 3 (75%) are measurable
- 3 (75%) are cost-based
- 4 (100%) are results-oriented

Performance Indicators (12) meet the criteria as follows:

- 7 (58%) measure progress toward the objective
- 12 (100%) are consistent with objective
- 12 (100%) are clear

Sources: Prepared by legislative budget staff from comparison of 1997-98 executive budget performance data with cost criteria listed in Exhibit 19-1.

Budget Unit: Office of Cultural Development
Program A: Cultural Development

 (1 mission, 1 goal, 8 objectives, 17 performance indicators)

Mission:

To identify, preserve, and enhance Louisiana's irreplaceable heritage of archeological sites and historical buildings.

Strategic mission 2 of 3 (site identity): identify purpose, does not identify clients, is organizationally acceptable

Goal:

To record historic and archeological sites, fund restoration grants to possess endangered properties, continue to fund the Main Street activities, and to educate the public on the importance of preserving historic properties and archeological sites.

Goal (1) (new): increase as follows:

- 1 (200%) is consistent with the mission
 - 1 (100%) gives a direction
 - 0 (0%) reflects destination
-

Objective* and Performance Indicators:
Objective #1: To identify and preserve archeological heritage by ensuring the survey of about 25,000 acres

- ▶ Indicator #1: Acres surveyed

Objective #2: To identify and preserve archeological heritage by preserving all archeological materials donated to the state.

- ▶ Indicator #1: Archeological items counted

Objective #3: To identify and preserve archeological heritage by ensuring that all sites affected by Federal projects are preserved or properly managed.

None provided.

Budget Unit: Office of Cultural Development

Program A: Cultural Development

(1 mission, 1 goal, 8 objectives, 17 performance indicators)

Objective #4: To identify and preserve archaeological heritage by securing two significant sites

- Indicator #1: Sites listed or inventoried

Objective #5: To identify and preserve archaeological heritage by recording all site information provided by archaeologists.

- Indicator #1: Number of new or updated site information added to site records
- Indicator #2: Percentage increase in number of site records

Objective #6: To develop and produce four site-specific presentations and displays for the Poverty Point and Los Adamos sites.

- Indicator #1: Poverty Point interpretive projects completed
- Indicator #2: Los Adamos interpretive projects completed

Objective #7: To continue to foster historic preservation while specifically preserving 120 historic properties and documenting 1500 historic buildings.

- Indicator #1: Properties preserved by restoration with tax incentives
- Indicator #2: Properties preserved by placement on national register
- Indicator #3: Properties preserved by recorded with assessed drawings
- Indicator #4: Properties preserved by restored under grants
- Indicator #5: Number of buildings documented
- Indicator #6: Acres surveyed for historic structures
- Indicator #7: Quality rank among state programs (national park service)

Budget Unit: Office of Cultural Development
Program A: Cultural Development

(1 mission, 1 goal, 8 objectives, 17 performance indicators)

Objective #1: Recruit at least 60 businesses to locate in historic downtown area while creating 150 new jobs in the process during fiscal year 07/08.

- Indicator #1: Jobs created by the Main Street Program
- Indicator #2: New businesses recruited through Main Street Program
- Indicator #3: Communications funded by Main Street Program

Objective #1 meets the criteria as follows:

- 8 (100%) are compliant with program or departmental goals
 - 8 (100%) are measurable
 - 1 (12%) has trended well
 - 8 (100%) are results-oriented
- Performance Indicators (17) meet the criteria as follows:**
 - 13 (76%) measure progress toward this objective
 - 16 (94%) are consistent with objective
 - 17 (100%) are clear

 *There were only 1 objective in the 1997-01 narrative budget, but we divided our objective in 3 different parts. Therefore, we analyzed a total of 8 objectives.

 Source: Prepared by Legislative Auditor's staff from comparison of 1997-01 narrative budget performance data with our criteria listed in Exhibit 1-4.

Subject Unit: Office of Cultural Development

Program B: Arts

(3 missions, 1 goal, 1 objective, 5 performance indicators)

Mission

To reinforce the concept that arts are an essential part of life in Louisiana by administering grants to various arts activities and individual artists

Mission means: 1 of 3 core activities, identifies purpose, identifies clients, is operationally acceptable

Goal:

To enhance Louisiana's rich and complex/cultural heritage of cultural arts.

Goal(1) means: criteria as follows

- 1 (100%) is consistent with the mission
- 0 (0%) gross a diversion
- 1 (100%) reflects destination

Objective and Performance Indicators:

Objective: To increase the number of artists participating in activities authorized by this program.

- ▶ Indicator #1: Number of artists employed through grants
- ▶ Indicator #2: Number of grants funded/number of grants requested
- ▶ Indicator #3: Total number of arts groups receiving grants
- ▶ Indicator #4: Amount of grants and other aid to the arts funded
- ▶ Indicator #5: Grants management costs as percentage of total grants amount

Objective (1) means: the criteria as follows:

- 1 (100%) is consistent with program or departmental goals
 - 0 (0%) is measurable
 - 0 (0%) is timelined
 - 1 (100%) is results-oriented
- Performance Indicators (2) mean:** the criteria as follows:
- 0 (0%) measures progress toward the objective
 - 5 (100%) are consistent with objective
 - 5 (100%) are clear

Budget Unit: Office of Film and Video
Program B: Film and Video
(1) missions, 1 goal, 1 objective, 6 performance indicators)

Mission:

To facilitate film and video production by providing location information, assistance with the procurement of local technical support and personnel, and by obtaining the cooperation of various governments when necessary.

Mission meets 3 of 4 core criteria: identifies purpose, does not identify clients, is organically acceptable

Goal:

To expand the film and video industry in Louisiana.

Goal (1) meets criteria as follows:

- 1 (100%) is consistent with the mission
 - 0 (0%) gives a direction
 - 1 (100%) reflects desirability
-

Objective and Performance Indicators:

Objective: To increase the dollars added to Louisiana's economy from motion picture and television production by 10% during 1998-01.

- ▶ Indicator #1: Dollars to Louisiana's economy from filming
- ▶ Indicator #2: Number of requests for location photography
- ▶ Indicator #3: Number of productions secured to shoot in state (full-length movies)
- ▶ Indicator #4: Number of shooting days
- ▶ Indicator #5: Ratio of productions per request for location photography
- ▶ Indicator #6: Number of jobs created by on-site production

Budget Unit: Office of Film and Video

Program B: Film and Video

(3 missions, 1 goal, 1 objective, 6 performance indicators)

Objective (1) meets the criteria as follows:

- 1 (100%) is consistent with program or departmental goals
- 1 (100%) is measurable
- 1 (100%) is time-bound
- 1 (100%) is results-oriented

Performance Indicators (6) meet the criteria as follows:

- 4 (67%) measure progress toward the objective
- 4 (100%) are consistent with objective
- 4 (100%) are clear

Source: Prepared by Legislative Auditor's staff from comparison of 2003-04 executive budget performance data with new criteria listed in Exhibit 1-1.

Budget Unit: Office of Tourism**Program A: Administration**

(1) mission, 1 goal, 1 objective, 3 performance indicators)

Mission:

To coordinate the affairs of the office programs in the agency.

Mission meets 1 of 3 non-financial objectives: identifies purpose, identifies clients, is organizationally acceptable

Goals:

To increase tourism by accomplishing its mission

Goal (1) meets criteria as follows:

- 1 (100%) is consistent with the mission
- 1 (100%) gives a direction
- 1 (100%) reflects destination

Objective and Performance Indicators:

Objective: To assure that the other tourism programs obtain their objective.

None provided.

Objective (1) meets the criteria as follows:

- 1 (100%) is consistent with program or departmental goals
- 0 (0%) is measurable
- 0 (0%) is timebound
- 1 (100%) is results-oriented

Source: Prepared by legislative auditor's staff from comparison of 1997-98 executive budget performance data with cost criteria listed in Exhibit B-1.

Budget Unit: Office of Tourism**Program B: Marketing**

(1 mission, 1 goal, 3 objectives, 9 performance indicators)

Mission:

To design, produce and distribute advertising materials in all media.

Mission meets 1 of 3 core strategic objectives purpose, does not directly client, is not organizationally acceptable

Goal:

To reach as many potential tourists as possible in the state, in the nation, and in the world with an invitation to visit Louisiana.

Goal (1) meets criteria as follows:

- 1 (100%) is consistent with the mission.
- 1 (100%) gives a direction.
- 1 (100%) reflects destination.

Objectives and Performance Indicators:

- Objective #1:** To increase the number of visitors and the direct economic impact of travel by 3% during the year (an increase of about 735,000 tourists and \$117 million in visitor spending).
- ▶ Indicator #1: Direct economic impact of tourism (billions, calendar years '81, '84, '85, '86, '87)
 - ▶ Indicator #2: Number of visitors to state (millions) (percentage increase over previous year)
 - ▶ Indicator #3: State's market share of U.S. domestic travel expenditures
 - ▶ Indicator #4: Average visitor stay
 - ▶ Indicator #5: Average visitor expenditures per visit
 - ▶ Indicator #6: Total state tax revenue generated by tourism

Budget Unit: Office of Tourism
Program 03: Marketing
(1 mission, 1 goal, 2 objectives, 9 performance indicators)

Objective 02: To increase the percentage of people who travel to Louisiana after receiving promotional materials from the consumer section from 30% to 40% during the fiscal year.

- Indicator #1: Percentage of inquirers who visit Louisiana
- Indicator #2: Percentage of inquirers who visit Louisiana based upon travel information packet supplied by program (determined by survey)
- Indicator #3: Percentage of inquirers who decide to extend their stay in Louisiana based upon the travel information packet supplied by this program (determined by survey)

Objectives (2) meet the criteria as follows:

- 2 (100%) are consistent with program or departmental goals
- 2(100%) are measurable
- 2 (100%) are timebound
- 2 (100%) are results-oriented

Performance Indicators (9) meet the criteria as follows:

- 3 (100%) measure progress toward the objective
- 2 (100%) are consistent with objective
- 4 (100%) are other

Source: Prepared by Legislative Auditor's staff from comparison of 1991-92 executive budget performance data with data obtain from Exhibit 3-4.

Budget Unit: Office of Tourism

Program C: Welcome Center

(1 mission, 1 goal, 1 objective, 3 performance indicators)

Mission:

To provide direct information to visitors upon their entry into the state

Mission and (1 of) 3 core criteria – clear the purpose, identifies clients, is organizationally acceptable

Goal:

To prolong the stay of the many visitors who enter the state on their highways

Goal (1) core criteria as follows

- 1 (100%) is consistent with the mission
- 0 (0%) gives a direction
- 1 (100%) reflects destination

Objective and Performance Indicators:

Objective #1: To increase the number of clients at welcome centers in order to increase the length of stay of as many of these visitors as possible.

- Indicator #1: Number of visitors at welcome centers
- Indicator #2: Cost per visit

Objective (1) core criteria as follows:

- 1 (100%) is consistent with program or departmental goals
 - 0 (0%) is measurable
 - 0 (0%) is timelined
 - 1 (100%) is results-oriented
- Performance Indicators (2) meet the criteria as follows:**
- 0 (0%) measure program toward the objective
 - 2 (100%) are consistent with objective
 - 2 (100%) are clear

Source: Prepared by Inspector Auditor's staff from comparison of 1997-98 executive budget performance data with corresponding data in Exhibit 1-1.

Budget Unit: Office of Tourism

Program B: Consumer Information Service

(1 mission, 1 goal, 3 objectives, 3 performance indicators)

Mission:

To provide information on the tourist assets of Louisiana to potential visitors

Measurable: 3 of 3 sites online - *about the purpose, identifies elements, is organizationally acceptable*

Goal:

To respond to requests as quickly and efficiently as possible.

Goal (1) meets criteria as follows:

- 1 (100%) is consistent with the mission
 - 1 (100%) gives a direction
 - 1 (100%) reflects objectives
-

Objectives and Performance Indicators

Objective #1: To maintain a response time of 14 days to all requests for travel information.

- Indicator #1: Days to deliver information/publish
- Indicator #2: Number of requests received

Objective #2: To reduce the cost of responding to each request for information.

- Indicator #1: Average cost per response

Objective #3: To conduct research to optimize the efficiency of marketing efforts used to provide the travel industry of the state with timely information.

- Indicator #1: Quarterly Travel Market Information Publications
- Indicator #2: Annual Economic Impact Study and Visitor Profile Study Conducted

Budget Unit: Office of Tourism

Program B: Consumer Information Service

(1 mission, 1 goal, 3 objectives, 5 performance indicators)

Questions (1) meet the criteria as follows:

- 2 (100%) are consistent with program or departmental goals
- 1 (50%) is measurable
- 0 (0%) is time-bound
- 1 (50%) are results-oriented

Performance Indicators (2) meet the criteria as follows:

- 1 (50%) measure program toward the objective
- 3 (100%) are consistent with objective
- 3 (100%) are clear

Source: Prepared by legislative auditor's staff from responses of 1971-80 executive budget performance data with own criteria listed in Exhibit 1-4.

Appendix E
Office of the Lieutenant Governor's
Response

State of Louisiana



ROBERTSON BARRINGER, GOVERNOR
LEGISLATIVE SECRETARIES

POST OFFICE BOX 9399
BAYOU TERRACE, LA 70004-9399

OFFICE OF THE LEGISLATIVE SECRETARIES

April 13, 1998

Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-8397

Dear Dr. Kyle:

This letter is in response to your preliminary report of the performance audit for the Office of the Lieutenant Governor. We have reviewed the report and submit the following comments.

We appreciate the thorough analysis, and the recommendations will certainly be valuable to us in the development of our FY 1999-2000 Budget Request. Since the analysis was based on FY 97-98 data contained in the Executive Budget, which has since been revised, a majority of the cited deficiencies have already been addressed and/or corrected. We have worked very closely with the staff in the Office of Planning and Budget to strengthen our operational plan and performance measurements. We will continue to work with them to ensure that we are accurately and appropriately reporting the data.

Additionally, in accordance with Act 1465 of the 1997 Regular Session, we are engaged in developing a strategic plan, which will provide an overall mission statement for this office. The strategic plan must be completed by July 1, 1998, and we will submit a copy to the Office of Planning and Budget.

Dr. Daniel G. Kyle
Page 2
April 13, 1988

In reviewing and/or revising our operational plan, your findings will be incorporated accordingly, and it is my hope that your next performance audit for this office will meet all of your criteria. If you need additional information, please call my office at 343-7089.

Sincerely,


Kathleen Blinn
Lieutenant Governor

cc: Leonard Klumpner
Philip J. Jones
Janice A. Lansing
Carolyn Lane

Appendix F

Department of Culture, Recreation and Tourism's Response



Statewide Assessment Division
Legislative Oversight

April 13, 1998

State of Louisiana
OFFICE OF THE LEGISLATIVE COUNSELOR
DEPARTMENT OF CULTURE, RECREATION & TOURISM
OFFICE OF THE COMPTROLLER

PHILIP J. JONES
COMPTROLLER

Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor
1600 North Third Street
Post Office Box 94367
Baton Rouge, LA 70804-9367

Dear Dr. Kyle:

This letter is in response to your preliminary report of the performance audit for the Department of Culture, Recreation and Tourism. We have reviewed the report, and submit the following comments.

We appreciate the thorough analysis, and the recommendations will certainly be valuable to us in the development of our FY 1999-2000 Budget Request. Since the analysis was based on FY 97-98 data contained in the Executive Budget, which has since been revised, a majority of the cited deficiencies have already been addressed and/or corrected. We have worked very closely with the staff in the Office of Planning and Budget and the House Appropriations Committee to strengthen our operational plans and performance measurements. We will continue to work with them to ensure that we are accurately and appropriately reporting the data.

Additionally, in accordance with Act 1465 of the 1997 Regular Session, we are engaged in developing a strategic plan, which will provide an overall mission statement for the Department. Once the plan is completed, we will provide it to the Office of Planning and Budget. However, it is the CPD staff's decision to determine what is included in the Executive Budget.

Regarding the Office of State Museums, I want to specifically address three of your findings.

- 1) Your report states that the Cabildo Fire Fund program does not have a mission statement. While this is true, this fund is called the Auxiliary Program in the Executive Budget, and is not a program that requires a mission. This fund was established to secure insurance funds after the Cabildo Museum burned, and until 1996, it was budgeted in the Auxiliary Bill. The Office of Planning and Budget made the decision to place it in the Appropriations Bill as a separate program. We do not agree that it should have a mission statement, but we will work with the Office of Planning and Budget to make that determination.

Dr Donald G. Kyle
Page 2
April 15, 1998

- 2) Your report states that "... according to the assistant secretary for the Office of the State Museum, he reports to the advisory board for the office because he is hired by the board." R.S. 29:243 states, "The Board shall appoint a professional director of the Louisiana State Museum . . ." It also states, "The Board may remove the Director for cause only after a hearing by the Board. The Museum Director shall serve as the Executive and Administrative Officer of the Board and shall discharge all operational, maintenance, administrative and executive functions of the Board, subject to the control, jurisdiction and supervision of the Secretary of the Department." Therefore, in accordance with this statute, the Assistant Secretary of the State Museum reports to both the Board of Directors of the Museum and the Secretary of the Department.

- 3) Your report states that "Some of the indicators combine information about visitors to the Louisiana State Museum with information about traveling museums. However, the objective only relates to the Louisiana State Museum." Traveling Exhibits are part of the Museum Program, and are sent throughout the state in order to serve a much broader audience. We will further discuss this issue with the Office of Planning and Budget.

All of the Department's agencies are engaged in reviewing and/or revising their operational plans, and your findings and recommendations will be incorporated accordingly. It is my hope that your next performance audit for this department will meet all of your criteria. If you need additional information, please call my office at 242-8135.

Sincerely,



Phillip J. Jones
Secretary

PJ:JAL:me

- c: Lt. Governor Kathleen Babineaux Blanco
Justin A. Loring
Glen Deigo

Appendix G

Division of Administration, Office of Planning and Budget's Response



State of Louisiana
DIVISION OF ADMINISTRATION

OFFICE OF PLANNING AND BUDGET

B. J. BRIST PORTER, JR.
GOVERNOR

STEPH C. WINHAM
COMMISSIONER OF ADMINISTRATION

March 31, 1998

Denise G. Kyle, Ph.D., CPA, CFE
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Re: Analysis of Program Authority and Performance Data for the Office of the Lieutenant Governor and the Department of Culture, Recreation, and Tourism

Dear Dr. Kyle:

Thank you for including members of our staff in the process of your office's performance audit of the Office of the Lieutenant Governor and the Department of Culture, Recreation, and Tourism.

Our office agrees with your recommendations for the improvement of planning and performance accountability for these agencies. Some recommendations have already been included in the Executive Budget prepared for FY 1998-99. Both of these agencies have been cooperative with our office in this area. We anticipate this spirit will continue and their performance information will improve each year.

We appreciate the role your office contributes to the success of the Louisiana Government Performance and Accountability Act. We look forward to working with your agency in the future.

Sincerely,

Stephen R. Winham
State Director of Planning and Budget

SRW:GLD