

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

*State Education System:  
Analysis of Program Authority  
and Performance Data*

November 1997



*Performance Audit Division*

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*Daniel G. Kyle, Ph.D., CPA, CFE  
Legislative Auditor*

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

**Daniel G. Kyle, Ph.D., CPA, CFE**  
Legislative Auditor

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November 17, 1997

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

Dear Senator Ewing and Representative Downer:

This report gives the results of our performance audit of the Program Authority and Performance Data for the State Education System and its related boards, commissions, and like entities. The audit was conducted under provisions of Title 24 of the Louisiana Revised Statutes of 1993, as amended. In addition, this audit is one step toward meeting requirements of the Louisiana Performance Audit Program (R.S. 24:512).

The report represents our findings, conclusions, and recommendations. We have also identified matters for legislative consideration. Appendix C contains the Louisiana Department of Education's response. Appendix D contains the Board of Elementary and Secondary Education's response. Appendix E contains the response from the Division of Administration - Office of Planning and Budget. Appendix F contains additional auditor's comments. I trust that this report will be of use to you in your legislative decision-making process.

Sincerely,

David G. Kyle, CPA, CFE  
Legislative Auditor

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# Office of Legislative Auditor

## Executive Summary

### Performance Audit State Education System: Analysis of Program Authority and Performance Data

The 1996-97 executive budget presents three components responsible for the oversight and delivery of elementary, secondary, and vocational education in Louisiana: the Board of Elementary and Secondary Education (BESE), the Department of Education (DOE), and Special Schools and Commissions. We use the term "state education system" when discussing these three components collectively. For budgetary purposes, the state education system is comprised of 22 budget units and 64 programs.

We identified the potential for overlap among 19 budget units and 8 executive budget programs, 28 statutorily created programs and functions, and 17 boards, commissions, and like entities within DOE and the Special Schools and Commissions. Based on a review of their stated purposes, we also identified the potential for overlap among the majority of BESE's standing committees and all of its advisory entities. In addition, we identified the potential for duplication among five boards, commissions, and like entities related to DOE and Special Schools and Commissions. We also identified 50 DOE and Special Schools and Commissions programs and functions that may be consolidated. Finally, we identified seven BESE advisory entities that met infrequently during a two-year period and may therefore be eliminated. These areas should be further reviewed.

The performance data reported for the state education system in the 1996-97 executive budget may not provide sufficient information to determine the performance of individual programs. Specifically, we found that:

- The executive budget does not present clear and consistent information for 26 statutorily created programs and functions we identified.
- The executive budget does not report an overall mission for DOE.
- The majority of missions reported for budget units and programs are not clearly identified.
- Few of the reported goals provide a sense of direction or how to address the missions.
- Few of the reported objectives are measurable and/or timebound.
- Only 1% of the reported performance indicators measure progress toward the objectives.
- Only 9% of the reported performance indicators measure outcomes (i.e., effectiveness).
- No objectives or performance indicators are reported for the vocational-technical schools.
- No performance indicators are reported for BESE's policy-making and supervisory activities, its administrative program, and the individual K-12 programs, projects, and grants.
- BESE submitted the 1996-97 operational plans for the state education system, which are used by the Office of Planning and Budget to develop the executive budget, without them being formally reviewed for content and accuracy.

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## Audit Initiation and Objectives

The Office of Legislative Audits conducted this performance audit in response to certain requirements of B.S. 34-312. This law requires us to evaluate the basic assumptions underlying all state agencies, programs, and services. The law also requires us to make recommendations relative to the effectiveness and efficiency of programs and services provided. To address these directions, we analyzed the program, authority and performance data reported in the 1996-97 executive budget for the following three components of the state education system:

- (1) Board of Elementary and Secondary Education (BESSE);
- (2) Department of Education (DOE); and
- (3) Special Schools and Commissions.

We also searched for programs, functions, and activities that may be potentially overlapping, duplicative, or extraneous.

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

- Determine if missions and goals as reported in the fiscal year 1996-97 executive budget are consistent with legislative intent and legal authority
- Determine if missions, goals, objectives, and performance indicators as reported in the fiscal year 1996-97 executive budget are consistent with established criteria described in this report
- Determine if objectives and performance indicators as reported in the fiscal year 1996-97 executive budget collectively provide useful information for decision-making purposes
- Identify any programs and functions that appear to be overlapping, duplicative, or extraneous

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## Methodology

We reviewed various sources related to performance measurement, program budgeting, and accountability concepts. We also reviewed state laws to gain an understanding of the state's budget process. In addition, we conducted a search of state and federal laws to determine if legal authority exists for missions and goals reported in the 1996-97 executive budget for the state education system. Finally, we reviewed the executive budget and legal authority for the state education system's programs and related boards, commissions, and like entities to identify areas that appear to be overlapping, duplicative, or extraneous.

We analyzed the performance data reported in the 1996-97 executive budget for all 21 budget units and 64 executive budget programs of the state education system. In total, we analyzed 64 pieces of information as unlabeled missions, 7 labeled missions, 4 pieces of information as unlabeled goals, 41 labeled goals, 241 objectives, and 1,777 performance indicators. We compared these performance data against criteria developed by our office using various sources, including *Management and Information* provided by several program budgeting reports.

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**Summary of Overall Findings, Recommendations, and Matters for Legislative Consideration: BSE, DOE, and Special Schools and Commissions**

**Executive Budget Inconsistently Presents Information About Statutory Programs and Functions:** We identified 26 statutorily created programs and functions for which the 1996-97 executive budget inconsistently presents information. Because information on these programs and functions is not consistently presented, users may not be able to determine their performance, and legislators may not be able to use the information to make funding decisions.

*(See page 30 of the report.)*

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**Recommendation**

- 2.1 DOE, BSE, Special Schools and Commissions, OPR, and legislative staffs should work together to develop a clear programmatic structure for budgetary purposes as DOE implements reorganization. The structure should comply with the requirements of R.S. 16:36. They should also work together to decide which statutorily created programs and functions should be included in future editions of the executive budget, as well as the types of performance data to be presented for each.

**Overlap and Duplication May Exist:** We identified broad areas of potential overlap and duplication within some DOE and Special Schools and Commissions budget units, executive budget programs, statutorily created programs and functions, and related boards, commissions, and like entities. If overlap and duplication exist, education officials and legislators may be making funding decisions without full knowledge of the interaction among education programs, functions, and related entities. In addition, the state education system may be using more resources than necessary to provide and coordinate education services. Therefore, these areas of potential overlap and duplication should be further reviewed.

*(See page 41 of the report.)*

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**Recommendation**

- 3.1 As DOE officials implement Phase II of reorganization, they should investigate the areas of potential overlap and duplication identified in Chapter 3. DOE officials should also discuss potential overlap and duplication with officials from special schools and members of related boards, commissions, and like entities within the state education system. These discussions should address coordination of services related to the broad areas identified in this report.

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**Matter for Legislative Consideration**

- 3.1 The legislature may wish to consider directing the Performance Audit Division or other staff to conduct additional work related to areas of possible overlap and duplication within the state education system.

**Some Statutorily Created Programs and Functions May Be Discontinued:** We identified 33 statutorily created programs and functions within DOE and Special Schools and Commissions that were unfunded in 1996-97 and may therefore be extended. Eighteen of them are not reported on the Budget Request Supplement forms as required by law. Although these programs and functions did not receive funding, they still have legal authorization. If they are extended, maintaining their statutory structures may cause confusion for education officials and legislators making programmatic decisions. Therefore, they should be further reviewed.

*(See page 57 of the report.)*

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### Recommendations

- 3.1 Education officials should determine whether the 33 programs and functions discussed in Chapter 3 are extended. If any of these programs or functions are no longer needed, they should consider the advantages and disadvantages of having the statutory structures in place. If there is an advantage to leaving the statutory structures in place, education officials should propose legislation to repeal the programs or functions.
- 3.2 As part of the annual budget process, education officials should report any statutorily authorized programs or functions for which implementing funds were not appropriated, as required by R.S. 49:191.1(A).

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### Matters for Legislative Consideration

- 3.1 The legislature may wish to review further whether the programs and functions discussed in Chapter 3 are extended. If they determine that any of the programs or functions are no longer needed, they should consider the advantages and disadvantages of having their statutory structures in place. If there is no advantage to having the statutory structures in place, the legislature may wish to repeal the programs or functions.
- 3.2 The legislature may wish to direct the Performance Audit Division or other staff to conduct additional work related to potentially extended programs and functions discussed in Chapter 3.

**No Internal Review of Performance Data:** BESC submitted the 1996-97 operational plans to CPD without having them reviewed for accuracy and content. Because they were not reviewed, the performance data included in them and reported in the executive budget could be inaccurate or incomplete. If errors exist in the executive budget, users may not be able to tell what BESC, DOE, the Special Schools and Commissions, or the vocational-technical schools are accomplishing, and legislators may not be able to use the information to make funding decisions.

*(See page 63 of the report.)*

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### Recommendation

- 4.1 BESC, DOE, and the Special Schools and Commissions should establish an internal review process for operational plans submitted to OPS. The Bureau of Internal Audit or the proposed planning and analysis section could possibly review operational plans and performance data before submission to OPS. Whichever entity is selected to review the operational plans should ensure that they include verification and validation of the performance data as part of their duties. Implementing this recommendation would help ensure that legislators and other users of the executive budget are provided accurate and complete performance data.

**No Objectives or Performance Indicators Reported for Vocational-Technical Schools:** The executive budget does not report objectives or performance indicators for the state's vocational-technical schools. Over \$93 million was appropriated for the vocational-technical schools for fiscal year 1996-97. Without objectives or performance indicators, users cannot determine the progress made or results obtained using this funding.

We also noted that state law provides for a funding formula to be used for the vocational-technical schools, but it has not been used. Also, instead of providing funding through regional management centers, funding was provided directly to the schools for the 1996-97 fiscal year.

*(See page 68 of the report.)*

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### Recommendation

- 4.2 BESC, OPS, the technical college system, and legislative staff should work together to develop performance data (missions, goals, objectives, and performance indicators) for inclusion in future editions of the executive budget. The performance data, at a minimum, should meet the core criteria described in this report. Implementing this recommendation will allow users of the executive budget to see results obtained using approximately \$98 million appropriated annually to the state's vocational-technical system.
- 4.3 BESC, the technical college system, OPS, and legislative staff should assess the merits of using the existing funding formula to fund the technical college system. If problems are identified related to the existing formula, BESC should present legislation to correct them.

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### Matters for Legislative Consideration

- 4.4 The legislature may wish to review R.S. 17:2806 to determine if the current funding formula for the technical college system is suitable for use. If it is not suitable, the committee may wish to consider amending or repealing the statute.

- 4.3 The legislature may wish to consider reviewing R.S. 17:1794 to determine if the law related to BESE's authority to formulate and establish geographic regions should be revised, especially since regional management centers may not receive funding in fiscal year 1998.

**No Departmental Mission in 1994-97 Executive Budget:** The executive budget does not report a departmental mission for DOE. Without an overall mission, users may not be able to determine how DOE plans to implement policies mandated by BESE or work with other executive budget units to meet the diverse needs of Louisiana's students.

*(See page 79 of the report.)*

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#### Recommendation

- 4.4 DOE officials should work with OPE to develop an overall departmental mission. The mission should address DOE's interaction with the major components of the state education system. The newly created mission should be included in future editions of the executive budget. Implementing this recommendation will ensure that information on the overall purpose and climate of the department is communicated to users of the executive budget.

**Overlap and Duplication May Exist:** Based on a review of their stated purposes, we identified the potential for overlap among several BESE standing committees and all 15 BESE advisory entities. We also identified potential duplication between two advisory entities. If overlap or duplication is occurring, BESE may be using more resources than necessary to carry out its administrative and policy-making responsibilities. In addition, legislators may be making funding decisions without a full understanding of the interaction among BESE's standing committees. Therefore, those areas of potential overlap and duplication should be further reviewed.

*(See page 83 of the report.)*

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#### Recommendation

- 5.1 BESE should investigate the standing committees and advisory entities identified as potentially overlapping and duplicative in Chapter 5. If overlap or duplication is occurring unnecessarily, BESE should eliminate or consolidate the appropriate standing committees and advisory entities.

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#### Matter for Legislative Consideration

- 5.1 The legislature may wish to consider directing the Performance Audit Division or other staff to conduct additional work related to potential overlap and duplication among the BESE standing committees and advisory entities.

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### Summary of Findings, Recommendations, and Matters for Legislative Consideration: BESE



**Seven BESE Advisory Entities Meet Infrequently:** We identified seven BESE advisory councils that met infrequently during a two-year period and may therefore be extended. If these advisory entities are extended, maintaining their structures may cause confusion for legislators trying to understand how BESE makes policy and budgetary decisions. Therefore, these areas should be further reviewed.

*(See page 64 of the report.)*

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#### Recommendation

- 5.2** BESE should investigate the advisory entities that are identified as potentially extended in Chapter 5. If BESE finds that any of the advisory entities discussed are extended, BESE should propose changes in Revised Statutes, the Administrative Code, or BESE policies.

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#### Matter for Legislative Consideration

- 5.3** The legislature may wish to consider directing the Performance Audit Division or other staff to conduct additional work related to potentially extended advisory entities and standing committees within BESE.

**Missions and Goal Reported in 1996-97 Executive Budget Consistent With Legal Authority:** The two missions and one goal reported for BESE in the executive budget are consistent with state and federal laws. As a result, users can be assured that the operations of BESE as defined by those missions and this goal are authorized by and grounded in law.

*(See page 69 of the report.)*

**Performance Data Reported in the 1996-97 Executive Budget May Not Be Useful:** The performance data reported for BESE in the executive budget generally do not meet the criteria against which we compared them. We identified deficiencies in the missions, goals, objectives, and performance indicators. As a result, users may not be able to determine what BESE is seeking to accomplish or how well it measures the state education system. In addition, legislators may be making funding decisions without knowing the full impact of BESE's policies.

*(See page 69 of the report.)*

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#### Recommendation

- 5.3** BESE, OPE, and legislative staff should work together to ensure that all missions, goals, objectives, and performance indicators reported in the executive budget meet, at a minimum, the criteria discussed in Chapter 1 on page 64 of this report. Implementing this recommendation will help ensure that legislators and other users of the executive budget receive useful information on program performance.

**No Performance Data Reported in 1996-97 Executive Budget for DESE's Policy-Making and Supervisory Activities:** The executive budget does not report any performance data for DESE's policy-making and supervisory activities. As a result, voters cannot determine how well DESE is performing in the policy-making for the state education system.

*(See page 93 of the report.)*

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**Recommendation**

- 3.4** DESE, DOE, Special Schools and Commissions, OPS, and legislative staffs should work together to create performance data that accurately reflect the impact of DESE's policy decisions on the state education system. This data should be included in future editions of the executive budget so that voters can see the results achieved by DESE.

**Limited Performance Data Reported in 1996-97 Executive Budget for Administration Programs:** The executive budget does not report objectives or performance indicators for DESE's Administration Programs. Therefore, voters cannot determine how well the Administration Program provides administrative support for DESE.

*(See page 94 of the report.)*

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**Recommendation**

- 3.5** DESE administrative staff, OPS staff, and legislative staff should work together to create performance data (missions, goals, objectives, performance indicators) for DESE's Administration Programs. The performance data should reflect administrative duties and functions related to DESE's activities. It should also reflect how well the Administration Program has ensured that other programs develop relevant and useful performance data. Implementing this recommendation will help communicate how well DESE's administrative functions are being carried out.

**No Performance Data Reported in 1996-97 Executive Budget for 5(g) Programs, Projects, and Grants:** The executive budget does not report any performance data for 5(g) programs, projects, or grants. In fiscal year 1995-96, these programs, projects, and grants received almost \$34 million in funding. Without performance data, voters cannot determine whether this money was used responsibly.

*(See page 95 of the report.)*

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**Recommendation**

- 3.6** DESE, OPS, and legislative staffs should continue to work together to develop performance data (i.e., missions, goals, objectives, and performance indicators) for the programs, projects, and grants funded through the Louisiana Quality Education Support Fund. This data should be included in future editions of the executive budget. The data should be

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**Summary of  
Findings and  
Recommendations:  
DOE**

presented at a level of detail that is most useful to legislators and other users of the executive budget. Including this data in the executive budget will allow legislators to see the accomplishments and results obtained through funding of high efforts.

**Few Reported Missions Easily Identifiable:** The executive budget contains few labeled missions for DOE budget units and programs. Because the missions are not clearly identifiable, users may not grasp the purpose and climate of those budget units and programs. All goals, however, are labeled, which makes them easily identifiable.

*(See page 703 of the report.)*

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**Recommendation**

- 6.1** DOE, OPS, and legislative staff should discuss the merits of labeling missions and goals in operational plans and the executive budget. OPS should then develop a policy on labeling missions and goals. The policy should state whether missions and goals should be labeled in operational plans and the executive budget. Such a policy should be applied consistently. Labeling the missions and goals would help ensure that they are easily identifiable and reported consistently throughout the executive budget.

**Reported Missions and Goals Consistent With Legal Authority:** All missions and goals reported for DOE in the executive budget are consistent with state and federal laws. Therefore, users can be assured that the operations of DOE as defined by these missions and goals are authorized by and grounded in law.

*(See page 704 of the report.)*

**Reported Missions Generally Provide Useful Information:** The majority of missions reported for DOE in the executive budget portray the purpose and climate. They are also acceptable to DOE as missions. As a result, they are useful for determining what DOE is attempting to accomplish and for whom. However, since few missions are clearly labeled as missions, they may not be appeared as missions to users of the executive budget.

*(See page 705 of the report.)*

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**Recommendation**

- 6.1** As DOE, OPS, and legislative staff discuss the merits of labeling missions, they should also ensure that all missions, at a minimum, meet the criteria described in this report. Reporting and labeling well-crafted missions will help users of the executive budget understand the purpose of and climate served by DOE programs.

**Five Goals Reported:** The executive budget does not report goals for many DOI budget units. As a result, users cannot determine how the budget units and programs plan to address their missions.

*(See page 109 of the report.)*

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**Recommendation**

- 6.3** DOI, OPI, and legislative staffs should work together to develop goals for all DOI budget units and executive budget programs. These goals should be included in future editions of the executive budget. The goals should, at a minimum, meet the criteria described in this report. Reporting well-crafted goals will help users of the executive budget understand how DOI plans to address its missions.

**Five Reported Objectives Measureable and Timely:** Few of the objectives reported for DOE in the executive budget are measurable and timely. Therefore, they cannot be used to tell how well DOE programs are doing or how timely their accomplishments are being made.

*(See page 110 of the report.)*

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**Recommendation**

- 6.4** DOI, OPI, and legislative staffs should work together to develop objectives that are measurable and timely. Only measurable and timely objectives should be included in future editions of the executive budget. Including measurable and timely objectives will provide users of the executive budget with specific levels of desired performance and estimated timetables for accomplishment.

**Reported Performance Indicators Do Not Measure Program Status:** Overall, the performance indicators reported for DOI in the executive budget do not measure program made toward the stated objectives. This is primarily because most of the objectives are not measurable. Therefore, the performance indicators cannot be used to determine how effectively and efficiently DOI programs are performing.

*(See page 111 of the report.)*

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**Recommendation**

- 6.5** DOI, OPI, and legislative staffs should work together to develop more useful performance indicators for future editions of the executive budget. The performance indicators should, at a minimum, be consistent with the stated objectives, clear, easily understood, and non-technical. They should also measure program made toward accomplishing the stated objectives. Including performance indicators with these characteristics will provide users of the executive budget with more useful information on program made by programs.

**Majority of Reported Performance Indicators Measure Output:**

The executive budget reports the input, outcome, efficiency, or-quality performance indicators for DOE. Without these types of indicators, users cannot determine how well a program did what it was supposed to do, how much it cost to produce a result, or the total resources consumed in producing that result.

*(See page 117 of the report.)*

**Recommendation**

- 6.6 DOE, OPR, and legislative staffs should work together to ensure that each program develops an appropriate mix of performance indicators that communicates all pertinent facets of program performance. Special efforts should be made to develop outcome indicators. All performance indicators developed should also meet the criteria described in this report. OPR should then include a mix of indicators developed in future editions of the executive budget. Implementing this recommendation will help ensure that legislators and other users of the executive budget receive meaningful data on performance achieved against targeted levels.

**The Many Performance Indicators Reported:** The executive budget reports 1,341 performance indicators for DOE, and most of them do not measure progress toward the stated objectives. Reporting excessive performance data can be confusing and may overload users of the executive budget.

*(See page 117 of the report.)*

**Recommendation**

- 6.7 DOE, OPR and legislative staffs should work together to limit the number of performance indicators reported in future editions of the executive budget. Only those that are useful and have interest to legislators and other users of the executive budget should be included. The staffs should also ensure that all performance indicators reported are linked to measurable and timebound objectives. Implementing this recommendation should help reduce the size of the executive budget while improving the quality of the information reported.

**Problems Identified in Budget Units' Reported Performance Data:** We identified the following other problems with the performance data reported by DOE in the executive budget:

- a Numerous objectives address multiple topics. When single objectives include multiple topics, users may become confused about which of the target areas are being addressed. In addition, they may not be able to tell toward which part of the objectives individual performance indicators are intended to measure progress.

- In some cases, descriptive information such as responsibilities, duties, or general background information is reported as performance indicators. This may cause users to become frustrated with too much information that does not measure program toward the objectives.
- Many of the reported objectives do not have corresponding performance indicators. In these cases, either descriptive information is presented instead of performance indicators or no information is presented at all. Therefore, users cannot determine whether progress is being made toward the programs' objectives.

*(See page 173 of the report.)*

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### Recommendations

- 6.8 For future editions of the executive budget, OPM, DOE, and legislative staffs should work together to develop goals that are concise and that do not address multiple topics. Reporting well-crafted goals will help users of the executive budget understand how DOE plans to address its missions.
- 6.9 For future editions of the executive budget, OPM, DOE, and legislative staffs should work together to develop objectives for all programs that are concise and do not address multiple topics. OPM and DOE should also ensure that identical objectives and performance indicators are not used for different programs. These improvements will help users of the executive budget see desired levels of performance and progress made toward these targeted levels of performance.
- 6.10 OPM, DOE, and legislative staffs should work together to ensure that only true performance indicators are reported in the executive budget as performance indicators. Descriptive information that does not indicate program performance should not be reported as performance indicators. They should also ensure that all performance indicators correspond with measurable and timebound objectives. Implementing this recommendation will help ensure that users of the executive budget receive useful, relevant information on program accomplishments as gauged against specific targets.

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## Summary of Findings and Recommendations: Special Schools and Commissions

**Reported Missions Not Easily Identifiable:** The executive budget does not contain labeled missions for Special Schools and Commissions, which makes them difficult to identify. Therefore, users may not grasp the purpose and direction of the Special Schools and Commissions budget units and programs. Most of the reported goals, however, are labeled as goals and are thus easily identifiable.

*(See page 149 of the report.)*

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**Recommendation**

- 7.1** Special Schools and Commissions, OPE, and legislative staffs should discuss the merits of labeling missions and goals in the operational plan and the executive budget. OPE should then develop a policy on labeling missions and goals. The policy should state whether missions and goals should be listed in the operational plan and the executive budget. The policy should be applied consistently. Labeling the missions and goals would help ensure that they are easily identifiable and reported consistently throughout the executive budget.

**Reported Missions and Goals Consistent With Legal Authority:**

All missions and goals reported for Special Schools and Commissions in the executive budget are consistent with state and federal laws. As a result, users can be assured that the operations of Special Schools and Commissions as defined by these missions and goals are consistent with legal authority.

*(See page 178 of the report.)*

**Reported Missions Generally Provide Useful Information:**

The majority of missions reported for Special Schools and Commissions in the executive budget identify the purpose and clients of the budget units and programs. However, some of them are clearly labeled as missions. Therefore, although the missions meet the criteria against which we compared them, they may not be apparent as missions to users of the executive budget.

*(See page 177 of the report.)*

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**Recommendation**

- 7.2** As Special Schools and Commissions, OPE, and legislative staffs discuss the merits of labeling missions, they should also ensure that all missions, at a minimum, meet the criteria described in this report. Reporting and labeling well-crafted missions will help users of the executive budget understand the purposes of and clientele served by the Special Schools and Commissions.

**Few Goals Reported:** The executive budget does not report any goals for Special Schools and Commissions at the budget unit level and few goals at the program level. As a result, users of the executive budget may not be able to determine what each special school or commission is seeking to accomplish or the general direction toward which it is striving. In addition, users may not be able to determine what the individual programs are seeking to accomplish.

*(See page 174 of the report.)*

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**Recommendation**

- 7.3** Special Schools and Commissions, OPE, and legislative staffs should work together to develop goals for all Special Schools and Commissions budget units and executive budget programs. These goals should be included in future editions of the executive budget. The goals should, at a minimum,

meet the criteria described in this report. Reporting well-crafted goals will help users of the executive budget understand how the institutions and programs plan to address their missions.

**Reported Objectives Not Measurable or Timelimited:** None of the objectives reported for Special Schools and Commissions in the executive budget are measurable or timelimited. As a result, legislators making budgetary decisions might not be able to tell how well programs are progressing, or how timely the programs' accomplishments are being made.

*(See page 134 of the report.)*

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### Recommendation

- 7.4 Special Schools and Commissions, OPR, and legislative staffs should work together to develop objectives that are measurable and timelimited for Special Schools and Commissions. Only measurable and timelimited objectives should be included in future editions of the executive budget. Measurable and timelimited objectives will provide users of the executive budget with specific levels of desired performance and timetables for accomplishments.

**Reported Performance Indicators Do Not Measure Progress Made:** Overall, the performance indicators reported for Special Schools and Commissions in the executive budget do not measure progress made toward the stated objectives. Therefore, they do not communicate how well the programs did what they were supposed to do, and users of the executive budget may not be able to determine how effectively and efficiently the programs are performing.

*(See page 133 of the report.)*

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### Recommendation

- 7.5 Special Schools and Commissions, OPR, and legislative staffs should work together to develop improved performance indicators for future editions of the executive budget. The performance indicators should, at a minimum, be consistent with the stated objectives, measure progress made toward those objectives, and be clear, easily understood, and non-technical. Including performance indicators with these characteristics will help users of the executive budget see progress made by programs toward stated objectives.

**Majority of Outcome Indicators Reported for One Budget Unit:** The majority of outcome indicators reported for Special Schools and Commissions in the executive budget are for one budget unit, and the majority measure output. When programs have no input, outcome, efficiency, or quality indicators, users cannot determine how well a program did what it was supposed to do, how much it cost to produce a result, or the total resources consumed in producing that result.

*(See page 126 of the report.)*



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**Recommendation**

- 1.6 Special Schools and Commissions, OPE, and legislative staffs should work together to ensure that each program develops a mix of the various types of performance indicators described in this report, with useful explanatory information for inclusion in future editions of the executive budget. The mix of indicators should communicate all pertinent aspects of program performance. The staffs should make special efforts to develop outcome indicators. Implementing this recommendation will help ensure that users of the executive budget can see actual program results by the programs.

**Too Many Performance Indicators Reported:** The executive budget reports 424 performance indicators for Special Schools and Commissions, and most of them measure progress made toward the stated objectives. Including excessive performance data in the executive budget can be confusing and may overload users.

*(See page 118 of the report.)*

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**Recommendation**

- 1.7 Special Schools and Commissions, OPE, and legislative staffs should work together to limit the number of performance indicators reported in future editions of the executive budget. Only those that are of interest to legislators and other users of the executive budget should be included. The staffs should also ensure that all performance indicators reported are linked to measurable and functional objectives. Implementing this recommendation should help reduce the size of the executive budget while improving the quality of the information reported.

**Budget Units' Reported Performance Data Lack Usefulness:** We identified the following additional problems with the performance data reported for Special Schools and Commissions in the executive budget:

- Some objectives reported for the Council for the Development of French in Louisiana (CODFIL) and the Louisiana Systemic Initiatives Program (LaSIP) address multiple topics. Thus, users may become confused about which of the target areas are being addressed and may not be able to tell toward which part of the objective individual performance indicators are intended to measure progress.

*(See pages 119 and 172 of the report.)*

- Descriptive information such as responsibilities, duties, or general background information is reported as performance indicators for the Louisiana School for the Deaf (LSDE) and LaSIP. This may cause users to be burdened with too much information that does not measure progress toward the objectives.

*(See pages 119 and 172 of the report.)*

- Some objectives are reported for LSD, and LaSEP without corresponding performance indicators. In these cases, either descriptive information is reported instead of performance indicators or no information is reported at all. Thus, users cannot determine whether progress is being made toward the objectives.  
*(See pages 164 and 172 of the report.)*
- Aggregated performance data related to annual loan volume and administrative expenses are reported for the Office of Student Financial Assistance (OSFA). Three performance indicators that are reported do not present information broken out by type of loan. Thus, users of the executive budget may not be able to determine information such as average loan amount or administrative costs as it relates to individual loan programs.  
*(See page 168 of the report.)*

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### Recommendations

- 7.8 OPB should work with LSD officials and legislative staff to develop measurable and timebound objectives with corresponding performance indicators for inclusion in future editions of the executive budget. Implementing this recommendation will ensure that the executive budget communicates specific targeted levels of performance and data on how well the programs achieved those levels of performance.
- 7.9 OPB, LSD, and legislative staff should work together to ensure that only performance indicators that are grounded with measurable and timebound objectives are included in future editions of the executive budget. Information that simply describes, for instance, programs and personnel should not be reported as performance indicators.
- 7.10 OPB, OSFA, and legislative staff should work together to determine if performance indicators for individual loan programs should be reported in future editions of the executive budget. If they are included, they should be reported in disaggregated form.
- 7.11 OPB, OSDFPEL, and legislative staff should work together to develop objectives that are clear, concise, measurable, and timebound. The objectives should generally not consist of multiple subjects linked together. Implementing this recommendation should ensure that the executive budget communicates specific targeted levels of performance against which performance can be measured with the performance indicators.

- 7.13 OPI, LaSEP, and legislative staff should work together to develop objectives that provide concise, measurable, and timebound targets for accomplishment. In addition, they should ensure that all objectives have corresponding performance indicators that measure progress toward the stated objectives. Only objectives and indicators that meet these criteria should be included in future editions of the executive budget. Implementing this recommendation should help ensure that the executive budget communicates specific targeted levels of performance and how well the programs have met those targets.
- 7.14 OPI, LaSEP, and legislative staff should work together to ensure that only actual performance indicators that are grounded with measurable and timebound objectives are included in the performance indicators section of future editions of the executive budget. Information that simply describes, for instance, programs and personnel should not be reported as performance indicators.

**Mix of Performance Indicator Types Reported for Louisiana School for Math, Science, and the Arts (LSMSA):** The executive budget reports a mix of performance indicators for LSMSA. This is commendable because having a mix of indicator types helps users of the executive budget determine how well LSMSA did what it was supposed to do, how much it cost to produce the results, and the resources committed to producing that result.

*(See page 107 of this report.)*

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## Recommendation

- 7.10 OPI should continue to work with LSMSA and legislative staff to report a variety of performance indicators for inclusion in future editions of the executive budget. OPI should also work with LSMSA to develop measurable and timebound objectives to provide a base against which progress can be measured with the performance indicators.

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# Chapter 1: Introduction

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## Audit Initiation and Objectives

The Office of the Legislative Auditor conducted this performance audit of the education budget program information for the following three components responsible for the oversight and delivery of elementary, secondary, and vocational education in Louisiana:

- (1) Board of Elementary and Secondary Education (BESE);
- (2) Department of Education (DOE); and
- (3) Special Schools and Commissions.

We use the term "state education system" when discussing all three components collectively in this report.

This performance audit was conducted in response to certain requirements of Act 1100 of 1995. This act 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 1986, 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 executive branch departments addressing the following objectives:

- Determine if missions and goals as reported in the fiscal year 1996-97 executive budget are consistent with legislative intent and legal authority
- Determine if missions, goals, objectives, and performance indicators as reported in the fiscal year 1996-97 executive budget are consistent with established criteria
- Determine if objectives and performance indicators as reported in the fiscal year 1996-97 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.

## Report Conclusions

The state education system provides for the education of the people of the state. According to the 1996-97 executive budget, the following three components are responsible for the oversight and delivery of elementary, secondary, and vocational education in Louisiana:

- (1) Board of Elementary and Secondary Education (BESE);
- (2) Department of Education (DOE); and
- (3) Special Schools and Commissions.

BESE is the constitutionally created policy-making and supervisory board for the public school system. DOE oversees federal and state education programs administered through 66 local education agencies (LEAs). The Special Schools are responsible for ensuring that exceptional children receive appropriate and free education. In addition, other entities provide educational support through financial grants, telecommunications, coordination of services, and other activities.

We found that the 1996-97 executive budget does not report clear and consistent information for 26 statutorily created programs and functions related to elementary and secondary education. As a result, users of the executive budget may not be able to determine the performance of these 26 legislatively authorized programs and functions. In addition, legislators may not be able to use the information reported in the executive budget to make funding decisions related to these programs.

We identified the potential for overlap among ten of the state education system's 1996-97 executive budget units and eight executive budget programs. In addition, overlap may exist among 20 statutorily created programs and functions. We also identified 17 boards, commissions, and like entities that interact with the state education system and which may be

overlapping and 5 which may be duplicative. If overlap or duplication is occurring among these entities, the state education system may be using more resources than necessary to provide and coordinate education services. Therefore, these areas should be further reviewed.

Based on a review of their stated purposes, we also found that the majority of BESE's standing committees appear to overlap each other, and all its advisory entities appear to overlap other advisory entities. In addition, two advisory entities may be potentially duplicative. If overlap and duplication exist, BESE may be using more resources than necessary to carry out its administrative and policy-making responsibilities. Furthermore, legislators may be making funding decisions without a complete understanding of the interaction between BESE and its standing committees and advisory entities. These entities should also be further reviewed.

We also identified 32 programs and functions that are authorized in statute but were unfunded in 1996-97. These programs and functions may be outmoded. Maintaining their statutory structures may cause confusion for education officials and legislators making programmatic decisions. Therefore, they warrant further review. We also identified seven BESE advisory entities that met infrequently during a two-year period and may therefore be unneeded. If these advisory entities are unneeded, maintaining their structures may cause confusion for legislators trying to understand how BESE makes policy and budgetary decisions. These entities should also be further reviewed.

There is no overall mission reported in the 1996-97 executive budget for DOE. However, we identified four sources of information that could be used to create a mission, including a departmental mission in the executive budget which would provide users of the executive budget with a clear understanding of the purpose and clientele of the department and its programs.

The majority of the education budget units and executive budget programs do not have labeled missions reported in the 1996-97 executive budget. However, we identified information in the program descriptions that we assessed as missions. The majority of this information identifies an overall purpose and clientele served and is

organizationally acceptable. Therefore, the information communicates useful data and may provide a basis for developing labeled missions to include in future editions of the executive budget. Furthermore, the majority of the information is consistent with legal authority.

Overall, the performance data reported for the state education system in the 1996-97 executive budget do not provide sufficient information about the performance of education programs. As a result, users of the executive budget may not be able to determine what the education system is seeking to accomplish, how well its programs are doing, or how timely the programs' accomplishments are being made. Some of the problems we identified are as follows:

- Few goals provide a sense of direction on how to address the mission, which can cause confusion regarding the direction of programs.
- Few objectives are measurable and timebound. As a result, there are few specific targets and time frames for accomplishment against which program performance can be measured.
- Few performance indicators measure progress toward objectives, and few measure the effectiveness or efficiency of programs.

In addition, no objectives and performance indicators are reported in the 1996-97 executive budget for the vocational-technical schools. Although the eight regional centers submitted operational plans that included performance data for their respective schools, the budget does not include performance data. As a result, users of the executive budget cannot determine the progress made or results obtained by the centers and schools.

Also, no performance indicators are reported in the 1996-97 executive budget for BESE's policy-making and supervisory activities. In addition, no performance data are reported for BESE's Administration Program or for individual fkg programs, projects, and grants. As a result, users of the executive budget cannot determine the effectiveness and efficiency of BESE's policies, the Administration Program, or the individual fkg programs, projects, and grants.

Finally, the 1996-97 operational plans for the education system budget units were submitted to the Office of Planning and Budget (OPB) without being formally reviewed by BESE or DOR for content and accuracy. OPB uses the operational plans to prepare the executive budget. Because the operational plans were not fully reviewed, there is a risk that the performance data reported in the 1996-97 executive budget may be incomplete or inaccurate.

## Accountability Initiatives

Article XIV, Section 6 of the 1974 Louisiana Constitution reorganized the executive branch of state government into 20 departments. State law says that the structure of the executive branch is to, in part, 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 unneeded programs and activities. Some of these efforts require internal reviews of programs, policies, and services of state agencies while others provide for external reviews.

R.S. 24:322 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 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 audits 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 audits 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. 24:521, we have issued this report that examines the legal authority for the state education system's programs and services. This report also examines the program information contained in the fiscal year 1996-97 executive budget and builds on the need for better planning. As previously mentioned, similar performance audit reports are to be issued on all other executive branch departments.

State law (R.S. 48:190 *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.

State law also requires an annual report by department undersecretaries on their department management and program analysis. These reports, required by the provisions of R.S. 16:8, are referred to as Act 180 reports, since Act 168 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."

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

Act 814 of the 1987 Regular Legislative Session required the state to adopt a program budgeting system beginning in fiscal year 1988-89. R.S. 16:16 requires the executive budget to be in a format that clearly presents and highlights the programs operated by state government. According to *Managementware*, 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. *Managementware* also notes 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. Program budgeting involves the development of missions, goals, objectives, and performance indicators. These factors are components of the strategic planning process.

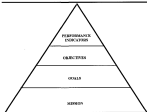
Exhibit 1-1 shows how missions, goals, objectives, and performance indicators relate to each other. As can be seen in this exhibit, the mission is the base from which goals are derived. Objectives flow from the goals, and performance indicators flow from the objectives.

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Exhibit 1-1

Major Components of the Strategic Planning Process

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Source: Prepared by legislative auditor's staff using a similar diagram in *Intergovernmental*.

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Management defines these 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, Management 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.

3. **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 included key performance indicators. For fiscal year 1997-98, this information was presented for informational purposes only. However, in the future, it will serve as a starting point for the full implementation of performance based budgeting.

Beginning in fiscal year 1998-99 and all subsequent fiscal years, key objectives and key performance indicators contained in the General Appropriation Act will be included in the agency's appropriation. 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.

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

Article VII, Section 13(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<sup>1</sup>, must include recommendations for appropriations from the state general fund, dedicated funds, and self-generated funds.

R.S. 39:36 requires 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 objectives of each program;
- (2) a description of the activities that are intended to accomplish each objective; and
- (3) clearly defined indicators of the quantity and quality of performance of these activities.

OPB 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 as follows. These packages contain both financial and program information.

1. **Operational plans** describe the various programs within state agencies. They also give program missions, goals, objectives, and performance indicators. Operational plans are derived from long-range strategic plans. Operational plans tell what

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<sup>1</sup> The governor also submits a capital needs budget. However, the scope of this bill includes only the executive budget.

portions of strategic plans will be addressed during a given operational period.

3. **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 coming 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 crosscheck 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 *Administrators*, the total budget request must be accompanied by the *Sunset Review Budget Request Supplement* (i.e., HRS forms). The HRS forms list all activities that a budget unit has been directed to administer (through legislatively authorized programs and acts of the legislature) for which re-implementing funds were appropriated in the existing operating budget. The HRS forms must be submitted to OPB, the Legislative Fiscal Office, and the Joint Legislative Committee on the Budget.

For the 1996-97 fiscal year, OPB prepared and published several volumes of a two-part executive budget using the departments' budget request packages. One part of the executive budget contains financial information, and the other part contains 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 state revenues.

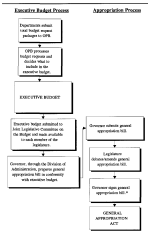
According to R.S. 29-27, the governor must submit the executive budget to the Joint Legislative Committee on the Budget. The governor must make a copy of the executive budget available to each member of the legislature. The constitution requires that the governor submit a general appropriation bill for 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



<sup>2</sup> The governor has line-item veto power.

Source: Prepared by legislative auditor's staff using the state constitution, state law, Memoranda, and House Legislative Services' *State and Local Government in Louisiana: An Overview* (December 1995).



## Scope and Methodology

**Overview.** This performance audit of the state education system'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 formulated audit objectives that would address issues specific to the program information contained in the executive budget. The audit focused on the fiscal year 1996-97 executive budget program information for the state education system. The scope of this audit does not include higher education institutions, management boards, or local level education entities.

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

- *Management* published by the Office of Planning and Budget (1990 and 1996 editions)
- *Research Report - Service Agreements and Accomplishments Reporting: Do They Have Come, An Overview* published by the Governmental Accounting Standards Board (GASB)
- *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 and the state education system regarding their budget processes.

**Legal Basis for Missions and Goals.** We searched state and federal laws to determine whether there is legal authority for the missions and goals reported for the state education system and its programs in the 1996-97 executive budget. We also reviewed applicable laws to determine legislative intent related to the operation of the individual components of the state education system and the functions that the system and its programs are intended to perform. In addition, we reviewed and organized data on its structure, functions, and programs. We also interviewed key state education system 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 exhibits, which are contained in Chapter 2, of all related boards, commissions, and like entities we identified.

**Comparison of Program Information to Criteria.** We developed criteria against which to compare the state education system's missions, goals, objectives, and performance indicators as reported in the 1996-97 executive budget. To help develop these criteria, we gathered information from OASD, OMB, the Urban Institute, and Measureware. See Exhibit 1-3 on the following page for additional information on the criteria.

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**Exhibit 1-3****Criteria Used to Evaluate Performance Data Included  
in 1996-97 Executive Budget**

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**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
- 

**Source:** Prepared by legislative auditor's staff based on input from Montgomery, 02450, the Federal Office of Management and Budget, and the Urban Institute to show criteria used to evaluate the department's performance data.

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During our criteria development process, we obtained ongoing input from OASB. We also obtained concurrence from OASB 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 OPS. We did not assess the validity or reliability of the performance indicators.

Although other documents contain program information on the state education system, 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 submission of OPS'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.

**Potentially Overlapping, Duplicative, or Outmoded Areas.** Finally, we reviewed the program descriptions and legal authority for the state education system's programs and related boards, commissions, and like entities to identify areas that appear 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.

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### 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, if the legislature intends to include performance indicators in future appropriation bills and acts, validity and reliability become 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 reviewed in more detail to determine whether they are truly overlapping, duplicative, or outmoded. Once these reviews 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 state education system's management information systems as related to program data should be addressed in the near future.

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### Report Organization

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

- **Chapter 2** describes the state education system, which includes RESE, DOE, and Special Schools and Commissions. It includes information about the presentation of these entities in the 1998-99 executive budget.

- **Chapter 3** identifies potential overlap, duplication, and outmodedness within DOE and Special Schools and Commissions.
- **Chapter 4** discusses findings related to the lack of an overall mission for DOE and objectives and performance indicators for the vocational-technical schools in the 1996-97 executive budget. It also discusses the lack of a formal review for the state education system's 1996-97 operational plans.
- **Chapter 5** contains information related to HESSE's internal structure, potential overlap, duplication, and outmodedness, and findings related to its mission, goals, objectives, and performance indicators as reported in the 1996-97 executive budget.
- **Chapter 6** presents findings related to DOE's mission, goals, objectives, and performance indicators as reported in the 1996-97 executive budget.
- **Chapter 7** presents findings related to the mission, goals, objectives, and performance indicators reported for Special Schools and Commissions in the 1996-97 executive budget.
- **Appendix A** contains a list of publications used for this audit.
- **Appendix B** contains a list of acronyms used in this report.
- **Appendix C** is the Department of Education's response to this report.
- **Appendix D** is the Board of Elementary and Secondary Education's response to this report.
- **Appendix E** is the Division of Administration - Office of Planning and Budget's response to this report.
- **Appendix F** contains additional auditor's comments.



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## Chapter 2: Overview of State Education System

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### Chapter Conclusions

Louisiana's education system provides for the education of the people of the state. According to the 1996-97 executive budget, the following three components are responsible for the oversight and delivery of elementary, secondary, and vocational education in Louisiana:

- (1) Board of Elementary and Secondary Education (BESSE);
- (2) Department of Education (DOE); and
- (3) Special Schools and Commissions.

BESSE is the constitutionally created policy-making and supervisory board for the public school system. DOE oversees federal and state education programs administered through 66 local education agencies (LEAs). The Special Schools are responsible for ensuring that exceptional children receive appropriate and free education. In addition, other entities provide educational support through financial grants, telecommunications, coordination of services, and other activities.

We identified 27 additional boards, commissions, and like entities that interact with the state education system. We also identified eight entities that are under the authority of another state department or office but are closely related to the state education system. Finally, we identified 15 entities outside the state education system that have at least one member from the field of education.

We found that the 1996-97 executive budget does not present clear and consistent information for 26 statutorily created programs and functions related to elementary and secondary education. For instance, one executive budget program comprises seven statutorily created programs and functions. In addition, several other statutorily created programs and functions are included in more than one executive budget program. As a result, some of the executive budget may not be able to determine the performance of the 26



legislatively authorized programs and functions. In addition, legislators may not be able to use this limited information to make funding decisions for the 16 programs and functions.

BOE is in the process of reorganization. According to the Superintendent of Education, Phase I of this reorganization was initiated on January 2, 1997. BOE initiated implementation of Phase II in July 1997 in accordance with Act 19 of the 1997 regular session. Although this report addresses performance data reported by BOE before reorganization, the basic concepts discussed in our findings and recommendations are relevant regardless of BOE's programmatic structure.

## Background of the Louisiana Education System

The state education system in Louisiana is expansive with many interactive components. The following sections describe three components of the state education system presented in the executive budget and addressed in this report: the Board of Elementary and Secondary Education, the Department of Education, and Special Schools and Commissions.

### BOARD OF ELEMENTARY AND SECONDARY EDUCATION (BESE)

The Louisiana Constitution of 1974 created BESE as a body corporate. The constitution provides for an 11-member board (three appointed by the Governor and eight elected from single-member districts) to oversee the state education system. More specifically, Article 8, Section 3 of the constitution grants BESE broad authority to supervise and control the public elementary and secondary schools, vocational-technical training, and special schools under its jurisdiction. Article 8, Section 4 grants BESE the authority to approve private elementary, secondary, and proprietary schools. In addition, Article 8, Section 13 of the constitution authorizes BESE to annually develop and adopt a formula to equitably allocate the funds to parish and city school systems.

State statutes also grant BESE broad authority to supervise and control special schools in Louisiana. For example, R.S. 17:4.1 gives BESE jurisdiction and control over the state's special schools for the blind and the deaf. State statute (R.S. 17:7) also assigns

BESE the responsibility for all planning functions of the Department of Education. This includes the collection, analysis, and interpretation of all data associated with short- and long-term planning.

Finally, BESE oversees the disbursement of the Louisiana Quality Education Support Fund monies. BESE and the Board of Regents share the responsibility of annually submitting to the legislature and the governor a proposed program and budget for fund monies. The Louisiana Constitution, Article 7, Section 10.1 and R.S. 17:3801 established the Louisiana Quality Education Support Fund for a variety of purposes including the funding of exemplary programs in elementary, secondary, or vocational-technical programs. The constitution states that monies may be used to provide compensation, ensure adequate supplies of textbooks, fund research and pilot programs related to elementary and secondary education, fund remediation and preschool programs, fund the teaching of foreign languages, and provide stipends to teachers in areas where there is a shortage of teachers.

The Louisiana Constitution creates the position of the State Superintendent of Education, who serves as an official secretary of BESE. R.S. 17:21 requires that the superintendent be appointed by a two-thirds vote of the total membership of BESE. The superintendent is responsible for implementing the policies of BESE. In addition, BESE has 14 authorized staff (FY 1996-97 executive budget reporting period), including an executive director, to help carry out its policy-making responsibilities.

#### **DEPARTMENT OF EDUCATION (DOE)**

Act 1977, No. 87 created DOE. R.S. 38:642 states that DOE will provide for the state's education and be the agency through which the state administers the functions of BESE, the Board of Regents, and the State Superintendent of Education.

The State Superintendent of Education is the administrative head of DOE, according to the Louisiana Constitution. The superintendent is responsible for the preparation of a minimum foundation program (MFP) for the equitable allocation of minimum foundation funds to parish and city school systems. The superintendent is also responsible for the submission of the MFP to BESE for approval and adoption.

The superintendent oversees DOE's administration of federal and state education programs. Elementary and secondary education is carried out in 66 public school districts in the state. At the time of this audit, DOE carried out its functions and responsibilities through the following seven statutorily created offices: academic programs; special education; vocational programs; educational support, research and development; special school district; and management and finance. These offices are described below.

**The Office of Academic Programs (OAP)** has 83 authorized positions (FY 1996-97 executive budget reporting period). OAP is generally responsible for teacher certification, elementary and secondary academic programs, and adult and community education.

**The Office of Special Educational Services (OSES)** has 87 authorized positions (FY 1996-97 executive budget reporting period). OSES is responsible for the general supervision and monitoring of all special education programs for "exceptional" children in Louisiana. According to R.S. 17:1942, an exceptional child is any child who is mentally disabled, gifted and talented, hard of hearing, deaf, or speech impaired and who, as a result, may require special education or related services.

**The Office of Vocational Education (OVE)** has 40 authorized positions (FY 1996-97 executive budget reporting period). OVE is responsible for functions related to the regulation and oversight of proprietary schools. In addition, OVE performs functions related to vocational-technical education.

The technical college system in Louisiana consists of 44 vocational-technical schools<sup>1</sup> (FY 1996-97 executive budget reporting period) that offer vocational and technical training for postsecondary students. The original framework for the system was created in 1973 by Act 208. The act created eight regions of vocational-technical schools, under the authority of the Board of Education (renamed as BESE in 1974). It also provided for the employment of regional directors to coordinate the functions of

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<sup>1</sup> Currently there are only 42 vocational-technical schools. In 1997, BESE approved the Claiborne Technical College in Houma to become a branch campus of the Northwest Louisiana Campus in Minden. In addition, Act 917 of the 1997 regular legislative session, which revised R.S. 17:3317.1, merged the Orleans Regional Technical Institute with Delgado Community College.

schools within respective regions. Directors were also granted the authority to employ staff.

In 1989, Act 753 amended the original act and retracted R.S. 17:1094 to provide BESE with the authority to "formulate and establish geographic regions. . . and assign the postsecondary vocational-technical schools under its jurisdiction to an appropriate region." As mentioned previously, Article 8, Section 3 of Louisiana's constitution grants BESE the authority to supervise and control vocational-technical education.

In the 1996-97 executive budget, funding appropriations were made to eight regional centers for allocation to the 44 vocational-technical schools. However, the 1997-98 executive budget states that the regional management structure for the vocational-technical education system has been eliminated. According to OPB officials, the regional management structure was eliminated through the appropriations process during the 1996 regular legislative session. Currently, appropriations are made directly to each of the vocational-technical schools.

We could not find legislation that eliminated the regional management structure or BESE's authority to formulate and establish geographic regions. According to OPB officials and the assistant superintendent of vocational education, the regions still exist. For example, they received partial funding for fiscal year 1997 for administration and support. However, no such recommendation was made for fiscal year 1998.

**The Office of Educational Support Programs (OESP)** has 41 authorized positions (FY 1996-97 executive budget reporting period). OESP is generally responsible for administering activities to support the state's LEAs. For example, OESP performs functions related to academic support programs, which include, but are not limited to, school transportation, textbooks, migrant education, and programs for socially and educationally deprived children. OESP is also responsible for performing functions related to veterans education and training as well as school lunch and nutrition programs. In the 1996-97 executive budget, OESP is referred to as Educational Support Services.

**The Office of Research and Development (ORD)** has 117 authorized positions (FY 1996-97 executive budget reporting period). ORD is responsible for performing functions including those related to evaluating and assessing elementary and secondary

education programs and coordinating eight regional service centers, which serve 66 LEAs.

**Special School District #1 (SSD #1)** has 372 authorized positions (FY 1996-97 executive budget reporting period). SSD #1 is responsible for providing special education and related services to exceptional children who are enrolled in state operated correctional or health facilities.

**The Office of Management and Finance (OMF)** has 68 authorized positions (FY 1996-97 executive budget reporting period). OMF is responsible for functions related to central accounting, budget control, internal audit, procurement, contract management, and overall management and program analysis. In addition, OMF is responsible for personnel and grants management for DOE and its offices.

**DOE is also responsible for carrying out functions related to other federal and state programs.** DOE oversees federally and state funded programs such as food and nutrition services, adult education, professional improvement for educators, and supplemental education assistance for nonpublic schools.

More specifically, DOE, through the Food and Nutrition Services program, aims to provide basic high quality nutrition to children in schools and day care centers as well as adults who reside in adult care centers. Federal funds are provided to states, as authorized by the National School Lunch Act.

DOE is also responsible for providing education to adults in Louisiana. R.S. 17:14 (A) (1) establishes a Division of Adult Education within DOE to "eliminate adult illiteracy and to provide opportunities to adults to pursue courses of study. . . ." BESE adopts or approves rules, regulations, and operational plans related to programs in the state for adult education and the reduction of adult illiteracy.

Programs designed to improve teacher skills are operated by DOE. For example, R.S. 17:3601 creates the Professional Improvement Program to provide a mechanism by which professional educational employees in public elementary and secondary schools can achieve professional growth and development.

Finally, DOE is responsible for reimbursing costs incurred by nonpublic schools for purchasing textbooks, transportation, and lunches. R.S. 17:351 requires the Superintendent of Education to annually reimburse each approved nonpublic school for costs associated with certain educational expenses.

**DOE is in the process of reorganization.** According to the Superintendent of Education, DOE initiated Phase I of its reorganization on January 2, 1997. Phase I includes the centralization of all fiscal and data processing staff within OMF. It should be noted that reorganization affects only DOE and not other educational entities such as BESE or the special schools.

Phase II of the reorganization includes a broad restructuring of DOE's offices. Legislative action was required to make this change. DOE initiated implementation of Phase II of the reorganization in July 1997, in accordance with Act 18 of the 1997 regular session. Act 19 provides that DOE shall be composed of the executive office of the superintendent, the office of management and finance, the office of student and school performance, the office of quality educators, the office of school and community support, the technical college system, special school district, and other such offices as shall be created by law. DOE will continue to manage and monitor state and federally created education programs.

## **SPECIAL SCHOOLS AND COMMISSIONS**

State statute creates and authorizes special schools to ensure that exceptional children in Louisiana receive appropriate and free education. R.S. 17:1941 et seq. lay out the duties and responsibilities of the state related to the education of exceptional children, which includes visually impaired, hearing impaired, physically handicapped, and academically gifted children. CSSES is generally responsible for monitoring special schools and their programs for exceptional children. The state's four special schools are described as follows:

**The Louisiana School for the Visually Impaired (LSVI)** has 90 authorized positions (FY 1996-97 executive budget reporting period). It is responsible for providing residential elementary and secondary education for visually handicapped children. By statute (R.S. 17:41), LSVI is under the jurisdiction of BESE.

The Louisiana School for the Deaf (LSD) has 285 authorized positions (FY 1996-97 executive budget reporting period). It is to provide day or residential elementary and secondary educational services to hearing-impaired children. By statute (R.S. 17:41), LSD is under the jurisdiction of BESE.

The Louisiana Special Education Center (LSEC) has 177 authorized positions (FY 1996-97 executive budget reporting period). It was created to provide education for cerebral pained or physically handicapped children. LSEC is under the jurisdiction of BESE.

The Louisiana School for Math, Science, and the Arts (LSMISA) has 86 authorized positions (FY 1996-97 executive budget reporting period). It was created to provide academically gifted high school students with a more challenging educational experience.

In addition, five other offices, programs, and entities (commissions) were created to provide educational support through financial grants, telecommunications, coordination of services, and other activities. They are as follows:

**The Office of Student Financial Assistance (OSFA)** has 120 authorized positions (FY 1996-97 executive budget reporting period). R. S. 34:650 (A) states that OSFA shall perform the functions related to financial assistance and scholarship programs that serve students who are seeking financial assistance for postsecondary education. OSFA supports the Louisiana Student Financial Assistance Commission (LSFAC). LSFAC is composed of 17 members including the state superintendent of education, the president of BESE, and the chairperson of the Board of Regents. LSFAC is responsible for supervising, controlling, and administering state and federal programs to provide loans to students seeking higher education.

OSFA also supports the Louisiana Tuition Trust Authority. The authority consists of all LSFAC members plus an officer of a bank in Louisiana, a member of the Louisiana House of Representatives, and a member of the Louisiana Senate. The state treasurer serves as an ex officio voting member of the authority.

**The Louisiana Systemic Initiatives Program (LaSIP)** has 14 authorized positions (FY 1996-97 executive budget reporting period). R. S. 17:2751 establishes LaSIP

to improve the quality of science and mathematics education in Louisiana.

The Louisiana Educational Television Authority (LETA) has 77 authorized positions (FY 1996-97 executive budget reporting period). It was created by R.S. 17:2501 to promote the use of educational and public television and radio in the state.

The Council for the Development of French in Louisiana (CODOFIL) has five authorized positions (FY 1996-97 executive budget reporting period). It was created by R.S. 22:651 to develop, utilize, and preserve the French language for the cultural, economic, and tourist benefit of the state.

The State Advisory Council for Vocational Education (SCOVE) has two authorized positions (FY 1996-97 executive budget reporting period). According to DOE legal staff, the state created a State Council on Vocational Education to address issues related to vocational education. Recent federal legislation states that SCOVE expired in June of 1997.

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### **Boards, Commissions, and Like Entities**

We identified 27 additional boards, commissions, and like entities that interact with the state education system (hereafter referred to as "entities"). We also identified eight entities that are under the authority of another state department or office but are closely related to the state education system. Finally, we identified 19 entities outside the state education system that have at least one member from the field of education.

**Entities That Interact With the State Education System.** Specifically, we identified 10 councils, 5 commissions, 5 committees, 3 boards, 3 authorities, and 3 task forces that interact with the state education system. These 27 entities are authorized to advise on, supervise, or in some way address a variety of topics in education (e.g., standards for teacher certification, improving instruction of specific content areas) through regular contact with the major components of the state education system. Exhibit 2-1 on the following page lists these 27 entities.



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**Exhibit 3-3**
**Boards, Commissions, and Like Entities That Interact  
With the Louisiana Education System**


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**Councils**

- **Advisory Council for the Administrative Leadership Academy<sup>6</sup>**
- **Advisory Council on Safe and Drug-Free Schools and Communities**
- **Coordinating Council on Education**
- **Council for the Development of French in Louisiana**
- **Council for the Development of Spanish in Louisiana**
- **Louisiana State Intergency Coordinating Council for Children: Louisiana's Early Intervention Program for Infants and Toddlers with Special Needs and Their Families**
- **Louisiana Systemic Initiatives Council**
- **Quality Science and Mathematics Council**
- **State Advisory Council for the Education of Exceptional Children<sup>6</sup>**
- **State Advisory Council on Vocational Education<sup>6</sup>**

**Commissions**

- **Advisory Commission on Proprietary Schools<sup>6</sup>**
- **Louisiana Educational Assessment Testing Commission<sup>6</sup>**
- **Louisiana Student Financial Assistance Commission**
- **Nonpublic Schools Commission<sup>6</sup>**
- **State Advisory Commission on Teacher Education and Certification<sup>6</sup>**

**Committees**

- **Belgium-Louisiana Joint Committee**
- **France-Louisiana Joint Committee**
- **Louisiana Systemic Initiatives Program Council Executive Committee**
- **Maritime Province-Louisiana Joint Committee**
- **Qatar-Louisiana Joint Committee**

**Boards**

- **Louisiana Drug Abuse Resistance Education (D.A.R.E.) Advisory Board**
- **Louisiana Home Instruction Program for Preschool Youngsters (HIPHY) Advisory Board**
- **Louisiana School for Math, Science, and the Arts Board of Directors**

**Authorities**

- **Louisiana Educational Television Authority**
- **Louisiana Tuition Trust Authority**

**Task Forces**

- **Task Force on Student Proficiency**
- **Task Force on Tech Prep<sup>6\*</sup>**

<sup>6</sup> Denotes entities that advise BESE on policy matters. Our analysis of potential overlap and duplication among these entities is presented in Chapter 5. (Note: The State Advisory Council on Vocational Education was terminated in June 1993.)

<sup>\*\*</sup> Abolished by Act 1116 of the 1991 regular session.

Source: Prepared by legislative auditor's staff using gubernatorial executive orders, state and federal statutes, and the 1994-97 executive budget.

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Three of the 27 entities (11%) are presented in the 1996-97 executive budget as budget units with performance data (i.e., missions, goals, objectives, and performance indicators). These entities are as follows (budget unit numbers are listed for easy reference):

- Council for Development of French in Louisiana (19-663)
- Louisiana Educational Television Authority (19-662)
- State Advisory Council for Vocational Education (19-687)<sup>1</sup>

We included these three entities in our analysis of performance data presented in the 1996-97 executive budget. Chapter 3 contains an assessment of this performance data.

#### **Entities Closely Related to the State Education System.**

We identified eight boards, commissions, and like entities that are related to the state education system but are overseen by offices other than those within the state education system. Six of these entities (75%) are located within the Office of the Governor.

Action taken by these eight entities may affect the state education system. Therefore, education officials should be aware of the activities of these entities as they make plans related to elementary and secondary education. The entities are listed in Exhibit 2-2 along with their oversight entities.

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### **Exhibit 2-2** **Boards, Commissions, and Like Entities** **Closely Related to the State Education System**

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#### **Office of the Governor**

- Children's Cabinet
- Children's Cabinet Advisory Board
- Louisiana Environmental Education Commission
- Louisiana LEARN Commission
- Office of Lifelong Learning
- School-to-Work Council

#### **Department of Social Services**

- Louisiana Commission for the Deaf

#### **Interstate Commissions**

- Educational Commission of the States
- 

Source: Prepared by legislative auditor's staff using gubernatorial executive orders, state and federal statutes, and the 1996-97 executive budget.

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<sup>1</sup> This council was terminated in June 1995.

**Entities With Education Representation.** We also identified 19 boards, commissions, and like entities that are outside the state education system but include representation from the field of education. Exhibit 2-3 below lists these 6 commissions, 3 commissions, 4 councils, 2 boards, and 1 conference under their respective entities.

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**Exhibit 2-3**  
**Boards, Commissions, and Like Entities**  
**With Education Representation**

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<b>Office of the Governor</b>	
+	Child and Adolescent Service System Program (CASSP) Statewide Committee
+	Coordinating Council for Children and Families <sup>2</sup>
+	Coordinating Council on Telemedicine and Distance Education
+	Drug Policy Board
+	Education Reforming Conference
+	Louisiana Commission on HIV and AIDS
+	Louisiana Commission for Youth <sup>2</sup>
+	Louisiana Data Base Committee
<b>Office of the Louisiana Governor</b>	
+	Louisiana Server Commission
<b>Department of Social Services</b>	
+	Louisiana Advisory Committee on Licensing of Child Care Facilities and Child Placing Agencies
+	Louisiana Child Care Challenge Committee
+	Louisiana Children's Trust Fund Board
+	Louisiana Committee on Private Child Care
+	Louisiana Welfare Reform Coordinating Committee
<b>Department of Health and Hospitals</b>	
+	Advisory Council for the Early Identification of Hearing Impaired Infants
+	Louisiana State Planning Council on Developmental Disabilities
+	Reading Supply and Demand Commission
<b>Teachers' Retirement System of Louisiana</b>	
+	Teachers' Retirement System of Louisiana - Board of Trustees
<b>Interstate Board</b>	
+	Southern States Energy Compact Advisory and Technical Committee

<sup>2</sup>Abolished by Act 1116 of the 1997 regular session.

Source: Prepared by legislative auditor's staff using state statutes.

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## Executive Budget Organization

The 1996-97 executive budget presents 22 budget units and 64 executive budget programs for the state education system. Executive budget programs (e.g., "Program A: Administration") provide budgetary and performance data regarding related funding sources, statutory programs, and other functions. The majority of these executive budget programs are not created by state or federal statutes (53 of 64, 83%).

Exhibit 2-4 below and on the following page and Exhibit 2-5 on page 25 show the program structure presented in the 1996-97 executive budget. Budget units are presented in boldface, with associated programs listed below each budget unit.

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### Exhibit 2-4 Program Structure for BESE and DOE 1996-97 Executive Budget

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#### **Board of Elementary and Secondary Education (15-600)**

- Program A: Administration
- Program B: Louisiana Quality Education Support Fund\*

#### **Office of Academic Programs (15-681)**

- Program A: Administration
- Program B: Elementary and Secondary
- Program C: Academic Support
- Program D: Continuing Education/Teacher Certification
- Program E: Student Services

#### **Office of Special Educational Services (15-692)**

- Program A: Administration
- Program B: Compliance
- Program C: Coordination, Appeal/Program Planning
- Program D: Subgrants

#### **Office of Vocational Education (15-693)**

- Program A: Administration
- Program B: Vocational Education\*
- Program C: Proprietary Schools\*
- Program D: Pell Grant\*
- Program E: Job Training Partnership Act\*

#### **Minimum Foundation Program (15-695)**

- Program A: Minimum Foundation Program\*
-

**Exhibit 2-4 (Cont.)**  
**Program Structure for HISE and DOE**  
**1996-97 Executive Budget**

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**Office of Educational Support Programs (19-698)**

- Program A: Administration
- Program B: Educational Support Programs
- Program C: Consolidated Federal Programs
- Program D: Title I and Migrant Education
- Program E: Auxiliary Programs

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**Office of Research and Development (19-691)**

- Program A: Administrative Support
- Program B: Professional Accountability
- Program C: Management Information Systems
- Program D: Educational Accountability

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**Special School District #1 (19-699)**

- Program A: Administration
- Program B: Instruction

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**Office of Management and Finance (19-678)**

- Program A: Administration
- Program B: Operations
- Program C: Education Copy Center

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**Food and Nutrition Services (19-688)**

- Program A: Administration
- Program B: School Food and Nutrition
- Program C: Day-Care Food and Nutrition

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**Division of Adult Education (19-683)**

- Program A: Administration
- Program B: Adult Basic Education

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**Professional Improvement Program (19-696)**

- Program A: Teacher Payments

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**Supplemental Education Assistance (19-697)**

- Program A: Required Services\*
- Program B: School Lunch Salary Supplements\*
- Program C: Transportation\*
- Program D: Textbook Administration\*
- Program E: Textbooks\*

\*Created by state or federal law.

Source: Prepared by legislative auditor's staff using information from the 1996-97 executive budget.

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**Exhibit 2-5**  
**Program Structure for Special Schools and Commissions**  
**1986-87 Executive Budget**

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**Louisiana School for the Visually Impaired (19-651)**

- Program A: Administration/Support
  - Program B: Instructional Services
  - Program C: Residential Services
- 

**Louisiana School for the Deaf (19-653)**

- Program A: Administration/Support
  - Program B: Instructional Services
  - Program C: Residential Services
  - Program D: Auxiliary Programs
- 

**Louisiana Special Education Center (19-655)**

- Program A: Administration/Support
  - Program B: Instructional Services
  - Program C: Residential Services
- 

**Louisiana School for Math, Science, and the Arts (19-657)**

- Program A: Administration/Support
  - Program B: Instructional Services
  - Program C: Residential Services
- 

**Office of Student Financial Assistance (19-661)**

- Program A: Administration/Support
  - Program B: Loan Operations
  - Program C: Scholarships/Grants
- 

**Louisiana Education Television Authority (19-663)**

- Program A: Administration/Support
  - Program B: Broadcasting
- 

**Council for the Development of French in Louisiana (19-663)**

- Program A: Administration and Education
- 

**State Advisory Council for Vocational Education (19-667)\***

- Program A: Administration
- 

**Louisiana Systemic Initiatives Program (19-673)**

- Program A: Instruction
  - Program B: Support Services
- 

\*This council was terminated in June 1997.

Source: Prepared by legislative auditor's staff using information from the 1986-87 executive budget.

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## **Executive Budget Inconsistently Presents Information About Statutory Programs and Functions**

The 1996-97 executive budget inconsistently presents information about 26 statutorily created programs and functions. Primarily, it includes limited information for the majority of these programs and functions. In addition, information related to several of the programs and functions is included in more than one executive budget program. As a result, users of the executive budget may not be able to determine the performance of these 26 legislatively authorized programs and functions. In addition, legislators may not be able to use this limited information to make funding decisions.

We reviewed Sunset Review Budget Request Supplement (SRBS) forms and state and federal laws to identify education programs and functions<sup>2</sup> that may merit inclusion in future editions of the executive budget. Although programs and functions created by federal law or executive order could appropriately be included in the executive budget, we limited our analysis to a sample of programs and functions created by state law. We also evaluated budget units and executive budget programs. Finally, we reviewed the executive budget to determine the extent to which information is reported for our sample of statutorily created programs and functions.

We identified 26 statutorily created programs and functions associated with the state education system for which funding was requested for the 1997 fiscal year. Exhibit 2-8 on the following page shows the 26 statutorily created programs and functions we identified.

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<sup>2</sup> The SRBS forms use the term "activity." For the purposes of this report, we refer to all identified statutorily created activities, functions, and programs as "programs and functions."

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**Exhibit 3-6**  
**Statutorily Created Programs and**  
**Functions Identified by Auditors**

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**Professional Development**

- Administrative Leadership Academy
  - Christa McAuliffe Fellowship Award
- 

**Early Childhood Education**

- Home Instruction Program for Preschool Youngsters (HIPVY)
  - Starting Points 4-Year/Old Program
- 

**Remediation/Intervention**

- Church Based Tutorial Network
  - In-School Intervention Pilot Program
  - Remedial Education Program
- 

**Loan, Grant, and Scholarship Programs**

- Federal Family Education Loan Programs (FFLEP)
  - Guarantee of Medical and Dental School Loans for Rural Practitioners
  - Harris Scholarship Program
  - Louisiana Honors Scholarship\*
  - Louisiana Student Tuition Assistance and Revenue Trust Program
  - Louisiana Tuition Assistance Plan\*
  - Rockefeller Scholarship Program
  - State Student Incentive Grant Program
- 

**Motor Safety Education**

- Driver Education and Training Program for Children
  - Motorcycle Safety, Awareness, and Operator Training Program
- 

**Student Assessment**

- Charter Schools
  - Louisiana Educational Assessment Program (LEAP)
- 

**Teacher Assessment**

- Personnel Evaluation Program
  - Teacher Assessment Program
- 

**Other**

- Drug Free Schools and Communities
  - HIV/AIDS Prevention Education
  - In-Service Training for School Bus Drivers
  - Regional Service Centers
  - State Teacher of the Year Award Program
- 

\*Denotes programs replaced by the Louisiana Tuition Opportunity Program for Students (TOPS) in accordance with Act 1515 of the 1997 regular legislative session. Additional information on TOPS is presented on pages 50 and 51 of Chapter 3.

Source: Prepared by legislative auditor's staff using information from the 1996-97 executive budget and state and federal statutes.

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Although the majority of the statutorily created programs and functions (21 of 26, or 80%) are mentioned in the executive budget, the information is confusing and inconsistently reported. Specifically, we found the following inconsistencies:

- Some of these statutorily created programs and functions are mentioned only in program descriptions (3 of 21, or 15%), whereas others are mentioned in performance data such as relations, objectives, and/or performance indicators (20 of 21, or 95%).
- 31 percent of these statutorily created programs and functions (7 of 23) are mentioned in more than one executive budget program. For example, the State Teacher of the Year Award Program is mentioned in a performance indicator for OSEP's Administration Program A. It is also mentioned in an objective and a performance indicator for OAP's Elementary and Secondary Education Program.

Because of the way these 26 statutorily created programs and functions are reported, it is difficult to determine which programs and functions are contained in various executive budget programs. Users of the executive budget would need to review various executive budget programs to determine what a particular program or function is accomplishing or seeking to accomplish. As a result, legislators may not be able to use this information to make funding decisions.

According to the Assistant Director for Research at OASB, there is no ideal programmatic structure for program based budgeting. However, he said that performance data should be developed and reported for individual programs, regardless of the programmatic structure. He also stressed the importance of collaboration among officials at the department, OPB, and the legislature when determining what types of functional level information to possess. Because there are so many different types of programs and functions related to education, officials should discuss the type and quantity of information to be included in the executive budget. If collective planning does not occur, there may be too much information for the reader to assimilate.

The OPB planning analyst for education agreed that performance data should be reported at the functional level. She stated that OPB and the Appropriations Committee identified such

activities at the functional level for reporting in the current budget cycle. (See Chapters 5, 6, and 7 for an assessment of performance data reported in the 1996-97 executive budget.)

Recent legislation (Act 1403 of 1997) amended the budget request process and provided revised guidelines for the content and format of the executive budget. Act 1403, which amended R.S. 39:36, requires that the executive budget contain, for each budget unit, "an outline of the agency's programmatic structure" including "an itemization of all programs with a clear description of the key objective or objectives of each program." Act 1403 also requires that each budget unit present "clearly defined indicators of the quantity and quality of performance of the key objective or objectives of each program" in the executive budget.

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## Recommendation

- 2.1 DOE, BESE, Special Schools and Commissions, OPB, and legislative staffs should work together to develop a clear programmatic structure for budgetary purposes as DOE implements reorganization. The structure should comply with the requirements of R.S. 39:36. Those parties should also work together to decide which statutorily created programs and functions should be included in future editions of the executive budget, as well as the types of performance data to be reported for each.



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## Chapter 3: Overlap, Duplication, and Outmodedness - DOE and Special Schools and Commissions<sup>1</sup>

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### Chapter Conclusions

This chapter includes the results of our analysis of potential overlap, duplication, and outmodedness within DOE and Special Schools and Commissions. This analysis includes the following:

- (1) budget units and executive budget programs;
- (2) statutorily created programs and functions; and
- (3) related boards, commissions, and like entities.

In this chapter we discuss the potential for overlap among ten executive budget units and eight executive budget programs. In addition, we discuss potential overlap among 28 statutorily created programs and functions. We also identify 17 boards, commissions, and like entities that interact with the state education system that may be overlapping and 5 that may be duplicative. If overlap and duplication exists, the state education system may be using more resources than necessary to provide and coordinate education services. Therefore, these areas should be further reviewed, especially as DOE implements its reorganization.

In addition, we discuss 32 programs and functions authorized in statute but unfunded in 1996-97. These programs and functions may be outmoded. Maintaining their statutory structure may cause confusion for education officials and legislators making programmatic and funding decisions. These programs and functions also warrant further review.

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<sup>1</sup> We also conducted an analysis of potentially overlapping, duplicative, and outmoded entities within DESE. Because these DESE entities do not regularly interact with other entities in the state education system, we examined them separately and report those results in Chapter 5.

## Overlap and Duplication May Exist

We identified several broad areas of potential overlap and duplication within DOE and Special Schools and Commissions. More specifically, we identified the potential for overlap and duplication within some budget units (e.g., offices of DOE and other entities); executive budget programs; statutorily created programs and functions; and boards, commissions, and like entities. If overlap and duplication exist, education officials and legislators may be making funding decisions without full knowledge of the interaction among education programs, functions, and related entities. In addition, the state education system may be using more resources than necessary to provide and coordinate education services to its clients.

We defined potential overlap and duplication as follows:

- **Potentially Overlapping:** Budget units, programs, functions, or entities that appear to perform different activities or functions for the same or similar purposes
- **Potentially Duplicative:** Budget units, programs, functions, or entities that appear to perform identical activities or functions for the same or similar purposes

To identify potential overlap and duplication among budget units and executive budget programs, we compared the missions, goals, and objectives contained in the 1996-97 executive budget. In addition, we compared their purposes as outlined in state and federal laws and noted similarities.

To identify potential overlap and duplication among statutorily created programs and functions, we compared their purposes as outlined in state and federal laws and noted similarities. We did not examine performance data related to statutorily created programs because such data are reported incrementally in the executive budget, as discussed in Chapter 2 on pages 16 through 19.

To identify potential overlap and duplication among boards, commissions, and like entities, we compared their purposes as outlined in state and federal laws and noted similarities. We did not examine performance data related to boards, commissions, and like entities because the majority (24 of 27, or 89%) of these entities do not have performance data reported in the executive budget.

We identified these areas of potential overlap and duplication for further review. We did not conduct individual performance audits to determine whether or not overlap or duplication is occurring. See Chapter 3, pages 83 through 86 for a discussion of potential overlap and duplication of standing committees and advisory entities within DESE.

### **Potential Overlap and Duplication Among Budget Units and Executive Budget Programs**

We found that ten budget units and eight executive budget programs may overlap or duplicate within the following seven broad areas. It should be noted that a budget unit or executive budget program may fall into more than one area of overlap or duplication. If overlap and duplication exist, the state education system may be using more resources than necessary to provide and coordinate related services. In addition, education officials and legislators may be making education funding decisions without full knowledge of the types of and interaction among budget units and executive budget programs. The seven broad areas of potential overlap and duplication are as follows:

1. Special Education
2. Instructional Materials
3. Veterans Education
4. Vocational Education
5. Adult Education
6. Food and Nutrition
7. Drug Abuse and Violence Prevention

As discussed in Chapter 2, DOE is in the process of reorganization. As a result of reorganization, some budget units and executive budget program structures have changed. However, DOE should continue to be responsible for performing functions related to the seven areas discussed in this section. Therefore, the coordination and delivery of services related to these areas should be reviewed by DOE officials as DOE implements reorganization.

**Area 1: Special Education.** The following five budget units that deal with the education of exceptional children may potentially overlap.

- Louisiana School for the Deaf (LSDF): 19-651
- Louisiana School for the Visually Impaired (LSVI): 19-651
- Louisiana Special Education Center (LSEC): 19-651
- Office of Special Educational Services (OSES): 19-693
- Special School District #1 (SSD #1): 19-699

All of these budget units operate under the authority of R.S. 17:1941 et seq., which requires the state to provide an appropriate, free, publicly supported education to every exceptional child who is a resident. Generally, R.S. 17:1943 defines an exceptional child as one who may require special education or services related to a disability.<sup>7</sup>

More specifically, OSES functions include planning and coordinating the state's special education programs. The three residential special schools (i. e., Louisiana School for the Visually Impaired, Louisiana School for the Deaf, and the Louisiana Special Education Center) deliver educational programs to children with specific exceptionalities. SSD #1 serves disabled students living in state-operated facilities for the mentally disabled, emotionally behavioral-disordered, or adjudicated/incarcerated.

**Area 2: Instructional Materials.** We found the potential for overlap among four executive budget programs that deal with instructional materials. These programs are located within the following budget units.

- BESE (19-666), Program B: Louisiana Quality Education Support Fund (LQEF)
- Office of Educational Support Programs (OESP) (19-683), Program B: Educational Support Programs
- Supplemental Education Assistance (19-697), Program E: Textbook Administration
- Supplemental Education Assistance (19-697), Program E: Textbooks

<sup>7</sup> R.S. 17:1943 also includes gifted and talented children in the definition of exceptional children. However, we did not identify potential overlap or duplication related to gifted and talented children within Area 1 (Special Education).

Louisiana's Constitution [Article 7, Section 10.1 D, (2)(b)] states that Louisiana Quality Education Support Fund monies shall be used to ensure an adequate supply of superior textbooks, library books, equipment, and other instructional materials for elementary, secondary, or vocational-technical educational purposes. Similarly, R.S. 18:649 (Q)(1) states that QESP shall perform functions relating to many areas, including textbooks. In the 1996-97 executive budget, part of the mission for Program B (Educational Support Programs) states that it will continue to hold both textbook and reference adoptions that will make available superior material of instruction to the children of this state. Finally, R.S. 17:361 requires the Superintendent of Education to annually reimburse each approved nonpublic school for costs associated with certain educational expenses. Through Supplemental Education Assistance Textbook Administration and Textbook programs, the Superintendent of Education provides financial assistance to nonpublic schools for administrative or material costs related to textbooks, library books, and other instructional materials.

**Area 3: Veterans Education.** We identified the potential for overlap between the following two budget units that deal with veterans education.

- Office of Educational Support Programs (OESP): 18-608
- Office of Vocational Education (OVE): 18-603

According to R.S. 36:649 (Q)(1), OESP is responsible for functions related to veterans education and training. Similarly, an OVE objective states that it will continue to ensure that quality programs of education and training are available to eligible veterans seeking educational, vocational, and professional objectives. Another objective states that the program will seek to continue to approve/supervise schools and businesses offering educational services to veterans. In summary, because both of these budget units deal with veterans education, there is a potential for overlap.



**Area 4: Vocational Education.** We found that the following three executive budget programs dealing with vocational education may overlap:

- BESE (15-690), Program B: Louisiana Quality Education Support Fund (B)
- Office of Vocational Education (15-693), Program B: Vocational Education
- Office of Vocational Education (15-693), Program B: Job Training Partnership Act

Louisiana's Constitution [Article 7, Section 10.1(D)(2)(c)] states, in part, that Louisiana Quality Education Support Fund monies shall be used to fund exemplary programs in vocational-technical schools designed to improve vocational-technical academic achievement or skill. Similarly, the Vocational Education program's mission under the Office of Vocational Education states, in part, that the program will provide students pursuing a vocational program of study with a vigorous, more challenging and coherent program of vocational and academic studies. Finally, the office's Job Training Partnership Act program seeks to prepare youth and unskilled adults for entry into the labor force by administering JTPA funds through technical colleges and local school boards.

**Area 5: Adult Education.** Two budget units that deal with adult education may overlap. State statute grants authority to both entities to perform functions related to adult education. Budget units in this group are as follows:

- Office of Academic Programs (OAP): 15-681
- Division of Adult Education: 15-683

R.S. 17:14(A)(1) establishes a separate division within DOE designated as the division of adult and community education. The division is to address the needs of all undereducated adults, which includes basic skills instruction, general education development (GED) diploma test preparation, and literacy training. In addition, it is to work with local education agencies (LEAs) to improve local adult education programs.

OAP is also authorized to perform functions related to adult and community education. R.S. 36:64A(E) states that one of the responsibilities of OAP is adult and community education. In addition, OAP's mission states that it seeks to help prepare

Louisiana's residents from early childhood through adulthood with the knowledge and skills necessary to thrive.

**Area 6: Food and Nutrition.** Two budget units that deal with food and nutrition may overlap. Federal and state statutes grant authority to both entities to perform functions related to food and nutrition programs. Budget units in this group are as follows:

- Food and Nutrition Services: 19-685
- Office of Educational Support Programs (OESP): 18-698

Through the National School Lunch Act, Food and Nutrition Services receives federal monies to provide basic high quality nutrition to children in schools and day care centers, as well as adults who reside in adult care centers. Similarly, R.S. 18:689 (C)(1) authorizes OESP to perform functions related to school lunch and nutrition programs.

**Area 7: Drug Abuse and Violence Prevention.** We found the potential for overlap and duplication between the following two executive budget programs that deal with drug abuse and violence prevention.

- Office of Academic Programs (OAP) (18-681), Program E: Student Services
- Office of Educational Support Programs (19-698), Program C: Consolidated Federal Programs

R.S. 17:403 requires that BESE and the state superintendent of education establish within OAP's Student Services a separate program section, which shall be designated as the section on drug free schools and communities. An OAP objective within the Student Services program also states that the program will continue to coordinate efforts to eliminate violence and drug use. Similarly, part of the mission of the Consolidated Federal Programs (Program C) under the Office of Educational Support Programs is to establish programs of drug abuse education and violence prevention coordinated with community efforts and resources. One of the program's objectives states that it will maintain programs of drug abuse education and prevention and institute programs of violence prevention.

Because both programs deal with drug abuse and violence prevention, there is a potential for overlap. Also, although the two programs provide varied functions and services, the drug abuse and

violence prevention components of the programs may be duplication.

### Potential Overlap Among Statutorily Created Programs and Functions

We identified the potential for overlap among 28 statutorily created programs and functions within seven broad areas.<sup>1</sup> We did not identify any areas of potential duplication. If overlap exists, the state education system may be using more resources than necessary to provide and coordinate related services. In addition, education officials and legislators may be making funding decisions related to education without full knowledge of the interaction among these programs and functions. The seven broad areas of potential overlap are as follows:

1. Professional Development
2. Early Childhood Education
3. Remediation/Intervention
4. Financial Assistance
5. Motor Safety Education
6. Student Assessment
7. Teacher Assessment

**Area 1: Professional Development.** We found that the following two statutorily created functions deal with professional development of teachers or administrators.

- **Administrative Leadership Academy.** R.S. 17:1761-1763 states that the academy shall develop programs and implement workshops and courses designed to meet the needs of all levels of public school administrators whose positions require teacher certification.
- **Christa McAuliffe Fellowship Program.** 28 USC sec. 1105b states that the purpose of the fellowship award is to enable teachers who have been employed for 3 or more years to engage in certain activities, such as sabbaticals for study, research, or academic improvement.

<sup>1</sup> For the purposes of this report, we refer to all identified statutorily created activities, functions, and programs as programs and functions.

In summary, these two functions may overlap in that they both deal with professional development of teachers or administrators.

**Area 2: Early Childhood Education.** We found that the following two statutorily created programs deal with providing services related to early childhood education.

- **Home Instruction Program for Preschool Youngsters (HIPPY):** R.S. 13:409.2 states that HIPPY is one of several qualified early childhood programs for educationally at-risk children ages three to five years. HIPPY is funded through the Louisiana Early Childhood Opportunity Program.
- **Starting Points Preschool Program:** 43 CFR 40.49 states that the purpose of this program is to provide quality child care appropriate for at-risk 4-year-old children in an educational setting.

In summary, because both programs are designed to provide services related to early childhood education, there is a potential for overlap.

**Area 3: Remediation/Intervention.** We found that the following three statutorily created programs are authorized to provide services related to remediation or intervention.

- **Church Based Tutorial Program:** 43 CFR 98 and 99 state that the purpose of this program is to provide additional instructional time to increase student academic achievement and conflict resolution training to reduce disciplinary problems in school.
- **In-School Intervention Pilot Program:** R.S. 17:201 states that the program seeks to provide for volunteer teacher officers, mentor-student pairing, conflict resolution instruction, and parenting skills instruction.
- **Remedial Education Program:** R.S. 17:395 states that the purpose of the program is to provide supplemental funds for the delivery of supplemental remedial instruction adapted for those students in the elementary and secondary schools.

In summary, because all three of these statutorily created programs are authorized to provide services related to remediation or intervention, there is a potential for overlap.

**Area 4: Financial Assistance.** We found that seven statutorily created programs are designed to provide financial assistance to students for higher education. The Louisiana Student Financial Assistance Commission (LSFAC) supervises, controls, directs, and administers state and federal loan and scholarship programs for higher education. Through the Higher Education Act of 1985, as amended, the LSFAC guarantees loans to college students. More specifically, the Higher Education Act encourages states and nonprofit private institutions and organizations to establish adequate loan insurance programs for students. The following two loan programs are administered by the LSFAC.

- **Federal Family Education Loan Programs (FFELP):** Part B of the Higher Education Act states that the purpose of these programs is to provide Stafford loans to students, loans to parents with dependent students (PLUS Loans), and Consolidation Loans for students with obligations to multiple loans.
- **Guarantee of Medical and Dental School Loans for Rural Practitioners:** R.S. 17:1441 states that the purpose of this loan is to bring about an adequate supply of doctors of medicine and dentists by inducing a sufficient number of the graduates from Louisiana State University Medical Center to remain in or relocate to rural areas of Louisiana.

In addition, LSFAC administers the following four scholarship and grant programs for prospective college students.

- **State Student Incentive Grants (SSIG):** 18 LSCA sec. 1876c (a)(7) states that one purpose of this program is to assist States to provide grants to eligible students attending institutions of higher education or participating in programs of study abroad.
- **Rackheffer Wildlife Scholarship Program:** R.S. 35:793 states that the purpose of this program is to provide for undergraduates and graduate scholarships to Louisiana state colleges and universities for Louisiana residents to study in the fields of wildlife, forestry or marine sciences.
- **Louisiana Tuition Opportunity Program for Students (TOPS):** R.S. 17:3048.1 states that the purpose of this program is to financially assist any student who enrolls in a state college or university, a state vocational-technical institution, or a regionally accredited independent college or university. According to legislation passed during the

1997 regular session, TOPS will replace the Louisiana Tuition Assistance Plan and the Louisiana Honors Scholarship, beginning with the 1998-99 school year.

- **Thomas H. Harris Scholarship:** R.S. 17:3036.1 states that the purpose of this scholarship is to cover living and instructional expenses of scholarship students who may be named as beneficiaries attending various institutions.

The Louisiana Trust Authority administers the following college savings program:

- **Louisiana Student Tuition Assistance and Revenue Trust Program (START):** R.S. 17:3091 states that one of the purposes of this program is to provide the citizens of Louisiana with financing assistance for education and protection against rising tuition costs.

In summary, because all seven of these programs are designed to provide financial assistance to students of higher education, there is a potential for overlap.

**Area 5: Motor Safety Education.** We found that the following two statutorily created programs seek to educate students about the safe usage of motor vehicles, such as motorcycles and automobiles.

- **Driver Education and Training Program for Children:** R.S. 17:170 states that this program aims, in part, to educate drivers to be competent and to develop a knowledge of those provisions of the laws of this state relating to the operation of motor vehicles.
- **Motorcycle Safety, Awareness, and Operator Training Program:** R.S. 17:282 states that one of the purposes of this program is to educate motorcycle operators in the safe operation of motorcycles.

In summary, both programs address driver safety, thus, there is a potential for overlap.

**Area 6: Student Assessment.** We found that the following two statutorily created programs have purposes related to measuring student performance.

- **Charter School Demonstration Programs:** R.S. 17:3671 states that one of the objectives of charter school programs is to require appropriate assessment and measurement of academic learning results.

- **Louisiana Educational Assessment Program (LEAP):** R.S. 17:244(A)(2) describes this program as a process to measure pupil performance in relation to grade appropriate skills, state curriculum standards, and national educational indices.

In summary, there is a potential for overlap because both of these programs deal with measuring student performance.

**Area 7: Teacher Assessment.** We found that the following two statutorily created programs have purposes related to teacher performance and assessment.

- **Professional Employee Evaluation Program:** R.S. 17:381 C. states that one aim of the program is to provide assurance to the citizens of the state that the quality of instruction and administrative performance in each public school system is being monitored and maintained at levels essential for effective schools.
- **Teacher Assessment Program:** R.S. 17:381 B. states, in part, that the program seeks to provide assurance to the state, prior to the issuance of a permanent teacher certificate, that the new teaching employee demonstrates competency in the understanding and use of the basic components of effective teaching.

### **Potential Overlap and Duplication Among Entities Interacting With the State Education System**

We identified the potential for overlap among 17 boards, commissions, and like entities that interact with the state education system. These 17 entities may overlap in the following five broad areas:

1. **Drug Abuse Education**
2. **Education Reform**
3. **Early Childhood Education**
4. **Financial Assistance**
5. **Foreign Culture**

In addition, we identified five entities designed to encourage the development of French in Louisiana that may be duplicative. If overlap and duplication exist among these entities, the state education system may be using more resources than necessary to provide and coordinate related services. In addition, education

officials and legislators may be making funding decisions without full knowledge of the types of interaction among these boards, commissions, and like entities.

**Area 1: Drug Abuse Education.** The following two entities have purposes related to developing and monitoring drug abuse education programs.

- **Advisory Council on Safe and Drug-Free Schools and Communities:** Executive Order No. MIF 96-8 states that one of the duties of the council is to assist in setting priorities for the state's Safe and Drug-Free Schools and Communities Act program.
- **Louisiana Drug Abuse Resistance Education (D.A.R.E.) Advisory Board:** Executive Order No. MIF 98-41 states that one purpose of the board is to develop, promote, monitor, and evaluate the D.A.R.E. program throughout the State of Louisiana.

In summary, because both entities deal with drug abuse prevention programs, there is a potential for overlap. These entities may also overlap with the Offices of Academic Programs and Educational Support Programs described in Chapter 2 on pages 24 and 25, respectively.

**Area 2: Education Reform.** The following four entities are responsible for supporting educational reform efforts, including teacher and student assessment. Three of the four entities focus on improving science and math education.

- **Louisiana Systemic Initiatives Program (LaSIP) Council:** R.S. 17:2791 states that the purpose of LaSIP is to establish a program for the improvement of the quality of science and mathematics education. R.S. 17:2798(A)(1) states that one of the duties of the LaSIP council is to approve activities selected for LaSIP sponsorship and other LaSIP projects and programs.
- **Louisiana Systemic Initiatives Program (LaSIP) Executive Committee:** R.S. 17:2796(A)(4) states that the LaSIP executive committee is authorized to act for the council in its absence, with the exception that the executive committee cannot authorize the allocation of funds to professional development projects.



- **Quality Science and Mathematics Council:** R.S. 17:373 states that one purpose of the council is to seek opportunities to participate in programs involving the training of teachers of science and mathematics.
- **Task Force on Student Proficiency:** R.S. 17:24-6D states that the purpose of the task force is to study and identify the causes of low performance by students, including students who are members of any ethnic minority, on statewide proficiency examinations. This task force is authorized as part of the Louisiana Educational Assessment Program (LEAP).

In summary, all four of these entities deal with educational reform efforts; thus, there is a potential for overlap.

**Area 3: Early Childhood Education.** The following two entities are authorized to provide advice and support for early childhood education programs.

- **Louisiana Home Instruction Program for Preschool Youngsters (HIPPY) Advisory Board:** R.S. 17:407.3 states that the purpose of the board is to assist in developing standards for funding qualified HIPPY programs and public awareness for such programs and shall provide consultation and guidance.
- **Louisiana State Interagency Coordinating Council for ChildNet, Louisiana's Early Intervention Program for Infants and Toddlers with Special Needs and Their Families:** R.S. 17:1879 states that one of the purposes of the council is to advise and assist the Louisiana Department of Education related to early intervention programs for infants and toddlers with special needs.

In summary, both entities address early childhood education programs. As such, there is a potential for overlap. These entities may also overlap with early childhood education programs and functions mentioned in this chapter on page 48.

**Area 4: Financial Assistance.** The following two entities have similar purposes related to financial assistance for individuals pursuing higher education.

- **Louisiana Student Financial Assistance Commission:** R.S. 17:1821 states that one purpose of the commission is to supervise, control, direct, and administer state and federal programs to provide loans to assist persons in

meeting the expenses of higher education, and state and federal scholarship programs.

- **Louisiana Tuition Trust Authority:** R.S. 17:3093 states that one of the purposes of the authority is to promote, administer, and publicize the Louisiana Student Tuition Assistance and Revenue Trust Program.

According to these laws, the commission supervises loan and grant programs for students wishing to pursue a higher education. However, the authority has mixed responsibilities related to establishing requirements for education savings accounts and publicizing a Louisiana trust program. Also, the authority consists of the commission members plus an officer of a bank in Louisiana, a member of the Louisiana House of Representatives, and a member of the Louisiana Senate. The state treasurer serves as an *ex officio* voting member of the authority. OSFA provides administrative support for both entities. Because their purposes and membership are similar, there is a potential for overlap.

**Area 5: Foreign Culture.** The following seven entities seek to preserve Louisiana's rich cultural heritage.

- **Council for the Development of Spanish in Louisiana:** R.S. 15:673 states that one purpose of this council is to promote the study of the Spanish language and Hispanic culture in the elementary and secondary schools and colleges and universities in the state of Louisiana.
- **Council for the Development of French in Louisiana (CODOFL):** R.S. 79:631 states that the purpose of CODOFL is to do any and all things necessary to accomplish the development, utilization, and preservation of the French language as found in the state of Louisiana. CODOFL is funded as a budget unit (79-663).
- **Belgium-Louisiana Joint Committee:** Executive Order No. MUF 96-72 reconstitutes this joint committee to work with CODOFL to maintain and share Louisiana's French heritage with Belgium.
- **France-Louisiana Joint Committee:** Executive Order No. MUF 96-72 reconstitutes this joint committee to work with CODOFL to maintain and share Louisiana's French heritage with France.
- **Maritime Provinces-Louisiana Joint Committee:** Executive Order No. MUF 96-72 reconstitutes this joint committee to work with CODOFL to maintain and share

- Louisiana's French heritage with the Canadian Maritime Provinces.
- Quebec-Louisiana Joint Committee: Executive Order No. MIF 96-12 creates this joint committee to work with CODOFIL to maintain and share Louisiana's French heritage with Quebec.
- Louisiana Educational Television Authority (LETA): R.S. 17:2501 states that one of the purposes of LETA is to preserve the French language and promote French culture and heritage. LETA is funded as a budget unit (75-662).

The purposes of these entities all relate to cultural development in Louisiana. With the exception of the Council for the Development of Spanish in Louisiana, all the entities deal with enhancing Louisiana's French culture. Because they have similar purposes, there is a potential for overlap.

In addition, the four joint committees may duplicate each other and CODOFIL. They are all authorized to work with CODOFIL, which seeks to develop and preserve the French language in Louisiana. The joint committees also seek to arrange for and organize educational, cultural, and touristic exchanges with French-speaking countries and to maintain Louisiana's French cultural heritage.

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## Recommendation

- 3.1 As DOE officials implement Phase II of reorganization, they should investigate the areas of potential overlap and duplication identified in this chapter. DOE officials should also discuss potential overlap and duplication with officials from special schools and members of related boards, commissions, and like entities within the state education system. These discussions should address coordination of services related to the broad areas identified in this report.

### Matter for Legislative Consideration

- 3.1 The legislators may wish to consider directing the Performance Audit Division or other staff to conduct additional work related to areas of possible overlap and duplication within the state education system.

### Some Statutorily Created Programs and Functions May Be Outmoded

#### Thirty-two Unfunded Statutorily Created Programs and Functions Remain in State Law

We identified 32 statutorily created programs and functions within DOE and Special Schools and Commissions that did not receive funding for fiscal year 1996-97 and may therefore be outmoded. Potentially outmoded programs and functions are those that appear to be outdated or no longer needed. Although the programs and functions we identified did not receive funding, they still have legal authorization. If these programs and functions are outmoded, maintaining their statutory structures may cause confusion for education officials and legislators making programmatic decisions.

R.S. 49:191.1(A) requires each budget unit to compile a listing of all legislatively authorized programs for which implementing funds were not appropriated in the prior fiscal year to be submitted as part of the annual budget request. In accordance with this legislation, each budget unit is to submit Sunset Review Budget Request Supplement (BRSS) forms, which include listings of unfunded statutory programs and functions.<sup>4</sup> To identify potentially outmoded programs and functions within DOE and Special Schools and Commissions, we examined the BRSS forms submitted for fiscal year 1996-97, searched applicable statutes, and interviewed education officials. See Chapter 5, page 86 for a separate discussion of potentially outmoded advisory entities within BRSS.

<sup>4</sup> The BRSS forms use the term activity. For the purposes of this report, we refer to all identified statutorily created activities, functions, and programs as programs and functions.

### **Eighteen Potentially Outmoded Statutorily Created Programs and Functions Not Reported on BRS Forms**

We found that the majority of potentially outmoded statutorily created programs and functions identified (18 of 32, or 56%) are not reported on the 1996-97 BRS forms. We identified these 18 programs and functions through reviews of state statutes and discussions with education officials. Another 14 potentially outmoded programs and functions (44%) are reported on the BRS forms. If agency officials do not include unfunded programs and functions on the BRS forms, information related to potentially outmoded programs and functions may not be communicated to the legislature.

The following 18 unfunded programs and functions are not listed on the 1996-97 BRS forms.

#### **Office of Student Financial Assistance**

1. Accelerated Payment Program for Veterans: R.S. 17:2023.8.1 states that this program provides for the forgiveness of loans owed by veterans as provided for by the GI Bill Improvement Act of 1977.
2. Loan Program for Students Enrolled in Collegiate Teacher Preparation Programs: R.S. 17:3442 states that the purpose of this program is to bring about an adequate supply of capable teachers by providing loans to individuals who will become certified classroom teachers.
3. Louisiana Employment Opportunity Loan Program: R.S. 17:3046 states that the purpose of this program is to aid economic development by providing funds to trainees to pay the cost of employment training.<sup>3</sup>
4. Louisiana Opportunity Loan Program: R.S. 17:3445 states that the purpose of the program is to provide low interest rate student loans to middle income students.<sup>4</sup>
5. Tuition Assistance Grants Program: R.S. 17:3043 states that the purpose of this program is to provide a tuition grant to residents enrolled in independent colleges and universities, in an amount not to exceed the average

<sup>3</sup>Although no new loans are made under this program, LSEAC continues to perform administrative functions required to service the outstanding loan guarantees, according to the LSEAC's Response to the House Committee on Education on the Senate Provisions of R.S. 49:558, et seq., March 12, 1993.

- state formula appropriation for full-time students in the state's publicly supported colleges and universities.
6. **Minority Health Professions Education Foundation:** R.S. 17:3044.3 states that the purpose of the foundation is to provide loans and scholarships to students from underrepresented minority groups who are pursuing degrees in medicine, dentistry, or nursing.
  7. **National Energy Conservation Policy Act: Payment to R.S. 17:3021(1), R.S. 17:3024(B):** provides that the Louisiana Student Financial Assistance Commission shall review and certify grant applications for technical assistance programs and energy conservation measures from public institutions of higher education as well as public and nonprofit elementary, secondary, and vocational schools.
  8. **State Scholarship Program for Needy Students:** R.S. 17:3025 states that the purpose of this program is to provide scholarships to needy students.

#### **Office of Academic Programs**

9. **Academic Assistance Program:** R.S. 17:401 states that the purpose of this program is to provide additional academic assistance to students who attend college after graduation from high school and who have demonstrated insufficient academic achievement to successfully undertake college work.
10. **Family Literacy Demonstration Program:** R.S. 17:14.1 states that the purpose of this program is to identify effective models of community-based family literacy efforts that provide programs of instruction for preschool children and their parents.
11. **Office of Instructional Technology:** R.S. 17:3921 *et seq.* state that this office is to facilitate the development of a comprehensive technology-based curriculum and the use of computers in all aspects of instruction.

#### **Office of Educational Support Programs**

12. **School Bus Purchase Program:** R.S. 17:158.8 states that the purpose of this program is to provide loans to city and parish school boards, approved non-public schools, and contract school bus drivers for the purchase of new school buses.

### Office of Special Educational Services

13. **Pilot Program in LaFourche Parish:** R.S. 17:1977 states that the purpose of this pilot program is to offer special education and training facilities, services, classes, and opportunities to all physically and/or mentally handicapped persons over twenty-one years of age.
14. **Talent Search Program:** R.S. 17:181.13 states that the purpose of this program is to identify junior high school students with above-average abilities and to encourage their entry into programs which further develop these abilities.

### Office of Vocational Education

15. **Regional Management Centers<sup>5</sup>:** R.S. 17:1894 states that BESE shall establish geographic regions to provide for administering, coordinating, and planning for programs and functions of the postsecondary vocational-technical schools.
16. **Vocational-Technical Opportunity Program:** R.S. 17:1973 states that the purpose of this program is to establish provisions for students who have dropped out of school to enroll in any public vocational-technical institution in the state within three years of dropping out of school.
17. **Vocational-Technical Portable Building Program:** R.S. 17:2089 states that the purpose of this program is to advance monies to vocational-technical schools that have a carpentry program to develop a portable building program.
18. **Worksite-Based Training:** R.S. 17:2036 states that the purpose of this program is to encourage the acquisition of skills for earning a living to enable students to become self-sufficient.

The 18 unfunded programs and functions we identified in this section may be extended. If agency officials do not include unfunded programs and functions on the BRS forms, information related to possibly omitted programs and functions may not be communicated to the legislature. If the state only created

<sup>5</sup> Funding to the regional management centers was drastically reduced in 1996-97. According to the 1997-98 executive budget, funding will be eliminated in fiscal year 1999. For additional information, see pages 66 through 72 of Chapter 5.

programs and functions are outmoded, maintaining their statutory structures may cause confusion for education officials and legislators making programmatic decisions.

### **Fourteen Potentially Outmoded Statutorily Created Programs and Functions Are Reported on BRS Forms**

We found that the following 14 unfunded programs and functions are reported on the 1996-97 BRS forms.

#### **Office of Student Financial Assistance**

1. **Acceleration for Excellence Scholarship Program:** R.S. 17:3027 states that this program provides scholarship accounts for low-income sixth grade students who agree to certain personal and academic performance standards. For each year the student maintains the standards, \$500 are deposited in the account.
2. **College Tuition Scholarship Program:** R.S. 17:3017 states that this scholarship provides undergraduate tuition for students who have graduated within the top two percent of the state's graduating seniors. Students are identified based on their composite scores on the American College Test (ACT).
3. **Governor's Scholars Program:** R.S. 17:3042.11 states that this program is to acknowledge, honor, and reward the academic achievement of Louisiana's most meritorious high school students and provide an incentive to these students to seek their higher education in this state.
4. **High School Rally Scholarship Program:** R.S. 17:3030 states that this program provides scholarships to individuals on the basis of academic awards determined in competition by the Louisiana High School Literary Rally Association.
5. **Paul Douglas Teacher Scholarship Program:** 20 USCA Section 1104(g) states that this program provides scholarships to outstanding secondary school graduates who are interested in careers in education. According to an OSFA staff person, payments are still received from original recipients, although the funding for this program was terminated in 1995-96.



**Office of Academic Programs**

6. **Family-School Partnerships/Parental Advocacy/ Clearinghouse on Parental Involvement/ Grants:** R.S. 17-406-408.5 state that the purpose of these programs is to increase the involvement of parents and families in the improvement of the learning achievement of children and in the life of the schools.
7. **Comprehensive School Improvement Pilot Program:** R.S. 17:3 (19)(a) states that each school involved in the pilot program must develop a plan for improving overall school climate in order to enhance school organization and student outcomes for students in grades K-12.
8. **Science and Math Medal for Youth Award:** R.S. 17:178 states that the purpose of this award is to provide an incentive for increased accomplishments, to elevate self-esteem, and to reward achievement for middle and high-school students in the areas of math and science.
9. **School Nurse Program:** R.S. 17-28 states that the purpose of this program is to provide at least one certified school nurse to each city and parish school system.
10. **Teacher Recruitment Clearinghouse:** R.S. 17:1251 et seq. state that a purpose of this clearinghouse is to assist school systems in locating qualified teachers to fill positions by maintaining a database of all teachers' personal files.

**Office of Educational Support Programs**

11. **Remuneration for Participation in In-service Training:** R.S. 17-497.2 states that any school bus drivers who participate in the school bus driver's instructional program shall receive six dollars per hour of instruction, not to exceed forty-eight dollars per school year.
12. **Transportation Reimbursement for Parents Who Transport Their Children to School:** R.S. 17:1585(C) states that if transportation is not provided by the parish, the Department of Education will reimburse parents of students who live more than one mile from school for transportation costs.

**Office of Management and Finance**

13. **School Level Reporting:** Act 368 of 1995 states that this activity provides for an annual report on public elementary and secondary education spending and employment to the House and Senate Committees on Education.

**Office of Research and Development**

14. **School Incentive Program:** R.S. 17:2917 states that the purpose of this program is to increase community and parental involvement in the schools, reward schools which are making significant educational progress, and increase local accountability.

According to the DRS forms, these 14 programs and functions did not receive funding for fiscal year 1996-97. However, they still have legal authorization. If these programs and functions are outmoded, maintaining their statutory structures may cause confusion for education officials and legislators making programmatic decisions.

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**Recommendations**

- 3.2 Education officials should determine whether the 32 programs and functions discussed in this chapter are outmoded. If any of these programs or functions are no longer needed, they should consider the advantages and disadvantages of leaving the statutory structures in place. If there is no advantage in having the statutory structures in place, education officials should propose legislation to repeal the programs or functions.
- 3.3 As part of the annual budget process, education officials should report any statutorily authorized programs or functions for which implementing funds were not appropriated, as required by R.S. 49:191.1(A).

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### Matters for Legislative Consideration

- 3.2 The legislature may wish to review further whether the programs and functions discussed in this chapter are outmoded. If they determine that any of the programs or functions are no longer needed, they should consider the advantages and disadvantages of leaving their statutory structures in place. If there is no advantage in leaving the statutory structures in place, the legislature may wish to repeal the programs or functions.
- 3.3 The legislature may wish to direct the Performance Audit Division or other staff to conduct additional work related to potentially outmoded programs and functions.

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## Chapter 4: Louisiana State Education System

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### Chapter Conclusions

BESE submitted the 1996-97 operational plans to OPB without them being formally reviewed for content and accuracy. OPB uses the operational plans to prepare the executive budget. However, because they were not fully reviewed, there is a risk that the performance data reported in the operational plans, which are used to complete the executive budget, may be incomplete or inaccurate.

Although a mission and three goals are reported in the 1996-97 executive budget for the vocational-technical schools, no objectives or performance indicators are reported. The eight regional centers submitted operational plans that include objectives and performance indicators for their respective schools, but the executive budget does not include them. As a result, users of the executive budget cannot determine the progress made by the vocational-technical schools toward specified targets for accomplishment.

There is no overall mission reported in the 1996-97 executive budget for DOE. However, we identified four sources of information that could be used to create a mission. Including a departmental mission in the executive budget would provide users of the executive budget with a clear understanding of the purpose and clientele of the department and its programs.

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### No Internal Review of Performance Data

### No Central Review of Operational Plans Submitted to OPB by BESE, DOE, and Special Schools and Commissions

We found that BESE submitted the 1996-97 operational plans developed by BESE, DOE, and Special Schools and Commissions to OPB without having them formally reviewed. As explained in Chapter 1, OPB uses the operational plans to prepare the executive budget. Because the operational plans were not reviewed, the performance data included in those operational plans and reported in the 1996-97 executive budget could be inaccurate or incomplete. If errors do exist, users of the executive budget

may not be able to tell what BESE, DOE, Special Schools and Commissions, or the vocational-technical schools are accomplishing. In addition, legislators may not be able to use the information presented in the executive budget to make funding decisions.

As discussed in Chapter 1, OPB develops the executive budget based on material contained in various documents prepared by state education system officials as part of its annual budget request. One source of information OPB uses to prepare the executive budget is the operational plan, which contains performance data. *Managers* state that operational plans describe the programs' purposes and objectives. *Managers* also say that operational plans should include performance indicators.

According to an OMF official within DOE, program managers submit their operational plans and other budget request information to OMF as part of the overall budget request package. However, he said that OMF performs a limited review of the budget request package. According to this OMF official, the office organizes the budget request information before submitting it to BESE for approval. Once BESE approves the budget request package, BESE sends it to OPB. However, OMF and BESE staff stated that neither they nor other education officials formally review the operational plans for content or accuracy.

Also, although OPB uses the operational plans to develop the executive budget, it does not have a policy for formal review. According to an OPB staff member, they do not conduct formal reviews of the performance data in the operational plans because of constraints on existing staff resources. Therefore, neither DOE nor OPB reviews the performance data for accuracy before it is published in the executive budget. If performance data are not reviewed before submission to OPB, there is a risk that users of the executive budget may be receiving incorrect or incomplete information in the executive budget.

### **House Appropriations Committee Questioned DOE Officials About Performance Data**

We noted that during recent legislative hearings, House Appropriations Committee members asked various education officials questions regarding the validity of performance data included in the 1997 General Appropriation Bill (House Bill 1). As explained in Chapter 1, the general appropriation bill must conform with the executive budget.

We attended several meetings of the Appropriations Committee during the 1997 regular legislative session. We observed that various committee members expressed concern about a number of instances in House Bill 1 where performance data related to the vocational-technical schools were not accurate. The committee chairman and other members stated that they would not accept inaccurate figures. In one case, the committee directed the Assistant Superintendent of Vocational Education to recheck the performance data for accuracy and report back to the committee. In addition, they also stated that if performance data were questionable, any other information presented to them might be questionable as well.

GASB recommends that performance data reported externally (e.g., in documents such as the executive budget and the general appropriation bill) be verified through some type of formal review or audit process. In addition, GASB suggests that the level of verification of performance data be increased when that information is used for performance evaluation or for resource allocation decisions.

### **Bureau of Internal Audit or Proposed Planning and Analysis Section Could Review Performance Data**

The Bureau of Internal Audit within DOE's Office of Management and Finance could potentially expand its role to include performance audits and reviews of operational plans. RESE created the Bureau of Internal Audit in 1994 to bring accountability to DOE. The bureau was created to improve internal control and to respond to criticisms by the Legislative Auditor for DOE's lack of control over state and federal programs. According to bureau and OMF officials, the bureau's work has focused on compliance and investigative auditing since its inception. However, according to these officials, the bureau could also conduct internal performance audits and reviews of operational plans before their submission to RESE for approval.

According to a DOE official, more focus needs to be placed on internal review. She said that DOE plans to create a planning and analysis section within OMF to generate performance indicators and identify appropriate information for reporting purposes. This official said that she believes this section could also be an appropriate entity to review the operational plans.

## Recommendation

- 4.1 BGESE, DOE, and the Special Schools and Commissions should establish an internal review process for operational plans submitted to OPEB. The Bureau of Internal Audit or the proposed planning and analysis section could possibly review operational plans and performance data before submission to OPEB. Whichever entity is selected to review the operational plans, it should ensure that they include verification and validation of the performance data as part of its duties. Implementing this recommendation would help ensure that legislators and other users of the executive budget are provided accurate and complete performance data.

### No Objectives or Performance Indicators Reported for Vocational-Technical Schools

#### The 1996-97 Executive Budget Does Not Report Objectives or Performance Indicators for the State's Vocational-Technical Schools

Although the 1996-97 executive budget reports a mission and three goals, some of which meet the criteria in Exhibit 3-3, it does not report any objectives or performance indicators for the state's 44 vocational-technical schools.<sup>1</sup> The eight regional management centers submitted operational plans that included performance information for their respective schools, but the executive budget does not include that information. As a result, users of the executive budget cannot determine the progress made toward specific targeted levels of performance or results obtained by the vocational-technical schools.

According to a statement in the executive budget, OPEB did not include objectives and performance indicators because of the severe reduction in funding of those programs. The executive

<sup>1</sup> In 1997, the number of vocational-technical schools was reduced to 41. The California Technical College in Hemet became a branch campus of the Northwest Louisiana Campus in Minden as a result of BGESE policy. In addition, Act 917 of the 1997 regular legislative session, which revised R.S. 17:5217.1, merged the Orleans Regional Technical Institute with Delgado Community College.

budget also states, "... the determination of the continued existence of these programs, much less, their performance levels is not possible." OPB officials confirmed these statements in the executive budget and stated that the recommended reduction in funding was the primary reason that OPB did not include objectives and performance indicators. As a result, users of the executive budget cannot determine the progress made by the schools toward targeted levels of performance.

### **Recommended Funding Drastically Reduced for Vocational-Technical Schools for Fiscal Year 1996-97**

The 1996-97 executive budget shows that fiscal year 1995-96 appropriations to the eight regional management centers was \$93,622,588. However, recommended funding for fiscal year 1996-97 was reduced to \$14,726,175. OPB officials stated that funding to the vocational-technical schools was eventually restored during the 1996 regular session on an individual school basis. As discussed in Chapter 2, funding for the regional management centers was reduced during the 1996 regular legislative session. Instead, individual schools received direct appropriations during that session.

According to the 1996-97 executive summary, \$83,487,299 was appropriated for the 44 vocational-technical schools for fiscal year 1997. Funding for fiscal year 1997 also included some monies for administration and support through the regional management centers. According to the 1997-98 executive budget, no administration and support funds will be appropriated for the regional management centers for fiscal year 1998. Exhibit 4-1 on the following page provides additional information regarding expenditures and appropriations for the vocational-technical schools.



**Exhibit 4-1**  
**Summary of Actual Expenditures for Fiscal Year 1996**  
**and Recommended and Appropriated Amounts for Fiscal Year 1997**  
**Vocational-Technical Schools**

Regional Management Center and Corresponding Vocational-Technical Schools	Actual Expenditures for Fiscal Year 1996	Recommended Expenditures for Fiscal Year 1997	Appropriations for Fiscal Year 1997
<b>Regional Management Center #1 - New Orleans</b>	\$7,200,000	\$1,497,000	\$566,547
Delmon Technical Institute/College	0	0	1,151,900
New Orleans Regional Technical Institute/College**	0	0	1,649,711
Slidley College Technical Institute/College	0	0	1,890,260
West Jefferson Technical Institute/College	0	0	1,643,586
<b>Subtotal</b>	<b>\$7,200,000</b>	<b>\$1,497,000</b>	<b>\$5,341,004</b>
<b>Regional Management Center #2 - Baton Rouge</b>	\$17,047,000	\$1,907,170	\$671,000
Acadiana Technical Institute/College	0	0	1,128,311
Baton Rouge Regional Technical Institute/College	0	0	4,694,690
Pellam Technical Institute/College	0	0	1,146,790
Florida Parishes Technical Institute/College	0	0	978,134
Houma and Area Technical Institute/College	0	0	1,178,302
Terrebonne Technical Institute/College	0	0	1,643,936
Waldi Technical Institute/College	0	0	1,630,340
Winn Parish Technical Institute/College	0	0	2,946,660
Westlake Technical Institute/College	0	0	1,931,436
<b>Subtotal</b>	<b>\$17,047,000</b>	<b>\$1,907,170</b>	<b>\$18,343,908</b>
<b>Regional Management Center #3 - Houston</b>	\$6,004,000	\$1,089,000	\$461,400
Lafayette Technical Institute/College	0	0	1,293,501
King Parishes Technical Institute/College	0	0	1,130,222
South Co. Regional Technical Institute/College	0	0	2,364,580
Young Memorial Technical Institute/College	0	0	2,175,324
<b>Subtotal</b>	<b>\$6,004,000</b>	<b>\$1,089,000</b>	<b>\$7,663,627</b>
<b>Regional Management Center #4 - Lafayette</b>	\$13,784,000	\$2,401,700	\$420,417
Charles Costé Technical Institute/College	0	0	1,771,426
Franklin Technical Institute/College	0	0	1,367,112
Gulf Area Technical Institute/College	0	0	1,703,670
Lafayette Regional Technical Institute/College	0	0	3,123,300
Texas Area Technical Institute/College	0	0	1,800,000
T.H. Martin Technical Institute/College	0	0	3,493,277
<b>Subtotal</b>	<b>\$13,784,000</b>	<b>\$2,401,700</b>	<b>\$15,589,682</b>

**Exhibit 4-1 (Cont.)**  
**Summary of Actual Expenditures for Fiscal Year 1996**  
**and Recommended and Appropriated Amounts for Fiscal Year 1997**  
**Vocational-Technical Schools**

Regional Management Center and Coordinating Vocational-Technical Schools	Actual Expenditures for Fiscal Year 1996	Recommended Expenditures for Fiscal Year 1997	Appropriation for Fiscal Year 1997
<b>Regional Management Center #1 - Lake Charles</b>	\$1,000,000	\$1,507,941	\$1,10,400*
Arcadia Technical Institute/College	0	0	1,800,343
Jeff Davis Technical Institute/College	0	0	878,434
Orlando Technical Institute/College	0	0	1,308,500
Rousselle Regional Technical Institute/College	0	0	3,807,947
<b>Subtotal</b>	<b>29,000,000</b>	<b>11,202,241</b>	<b>13,718,790</b>
<b>Regional Management Center #2 - Alexandria</b>	\$3,175,000	\$1,414,431	\$37,800*
Alexandria Regional Technical Institute/College	0	0	3,028,600
Arcadeville Technical Institute/College	0	0	2,126,240
Harry F. Long Technical Institute/College	0	0	1,209,940
Shelby Jackson Technical Institute/College	0	0	1,148,688
Lucas Sabre Technical Institute/College	0	0	1,589,706
<b>Subtotal</b>	<b>38,175,000</b>	<b>21,514,431</b>	<b>19,445,776</b>
<b>Regional Management Center #3 - Shreveport</b>	\$12,875,000	\$1,211,141	\$347,000*
Clatsone Technical Center***	0	0	968,226
Louisiana Technical Resource Center	0	0	1,506,578
Interfield Technical Institute/College	0	0	1,080,700
Hatchers Technical Institute/College	0	0	1,217,308
Northeast Louisiana Technical Institute/College	0	0	1,818,280
Easton Technical Institute/College	0	0	1,400,500
Shreveport Regional Technical Institute/College	0	0	4,191,140
Saline Valley Technical Institute/College	0	0	999,179
<b>Subtotal</b>	<b>93,875,000</b>	<b>11,222,141</b>	<b>111,998,121</b>
<b>Regional Management Center #4 - Monroe</b>	\$8,905,000	\$1,411,411	\$306,914*
Hayes Technical Institute/College	0	0	1,180,541
Delta-Orlando Technical Institute/College	0	0	2,412,289
Northeast Louisiana Technical Institute/College	0	0	1,186,890
North Central Technical Institute/College	0	0	685,590
Talibah Technical Institute/College	0	0	1,831,018
<b>Subtotal</b>	<b>58,905,000</b>	<b>11,411,411</b>	<b>10,115,658</b>
<b>Grand Total</b>	<b>265,931,000</b>	<b>114,716,775</b>	<b>293,307,465</b>

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**Exhibit 4-1 (Continued)**  
**Summary of Actual Expenditures for Fiscal Year 1996**  
**and Recommended and Appropriated Amounts for Fiscal Year 1997**  
**Vocational-Technical Schools**

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**Notes for Exhibit 4-1:**

\* For fiscal year 1997, the regional management centers were appropriated funds for Administrative Support. According to the 1997-98 executive budget, no such expenditures will be made for fiscal year 1998.

\*\* Act 617 of 1997 revised R.S. 17:317.1 and merged this school with Delgado Community College.

\*\*\* In 1997, this school became a branch campus of the Northeast Louisiana Campus in Minden as a result of BISE getting

Source: Prepared by legislative auditor's staff using data from the 1996 CAFR Supplement, 1996-97 executive budget, Act 17 of the 1997 regular session, and the 1996-97 executive summary.

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According to the superintendent of the technical college system,<sup>2</sup> large reductions in recommended funding might not occur if an existing funding formula were used. Through our legal research, we found that a funding formula for vocational-technical schools was created in 1976 by Act 676 and amended in 1989 by Act 611. R.S. 17:2006 requires BISE to prepare and adopt a formula for the equitable distribution of funds for the vocational-technical schools of the state. It also requires BISE to annually submit the formula to the legislature for approval at least 90 days prior to the regular session.

The superintendent of the technical college system stated that his office must submit the formula on a yearly basis. However, he stated that it has never been approved by the legislature since the 1970s. He also said that he believes that making appropriations based on a funding formula would better ensure the accountability of state money and decrease the instances where amendments to the appropriations bill could increase funding to select schools. According to this individual, the lack of a funding formula may cause funds to be distributed inequitably.

<sup>2</sup> After DOE reorganization in 1997, the vocational-technical schools were combined into one technical college system.

### Objectives and Performance Indicators in Operational Plan May Be Invalid and Unreliable

Although no objectives or performance indicators were reported in the executive budget, OPE did receive objectives and performance indicators from the technical college system in 1996-97 operational plans. However, OPE officials told us that they were not confident that this information was valid or reliable. They added that vocational-technical school officials did not get much formal training from them in the proper development of performance data.

OPE officials said that they plan to work closely with the technical college system in the future to ensure that reliable performance data are developed and reported. The superintendent of the technical college system agreed. He acknowledged that his staff has had no interaction with OPE planning analysts. Furthermore, he said that he looks forward to increased interaction between the technical school system and OPE.

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### Recommendations

- 4.1 BESE, OPE, the technical college system, and legislative staff should work together to develop performance data (missions, goals, objectives, and performance indicators) for inclusion in future editions of the executive budget. The performance data, at a minimum, should meet the core criteria described in this report. Implementing this recommendation will allow users of the executive budget to see results obtained using approximately \$90 million appropriated annually to the state's vocational-technical system.
- 4.2 BESE, the technical college system, OPE, and legislative staff should discuss the merits of using the existing funding formula to fund the technical college system. If problems are identified related to the existing formula, BESE should present legislation to correct them.

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### Matters for Legislative Consideration

- 4.1 The legislature may wish to review R.S. 17:2006 to determine if the current funding formula for the technical college system is suitable for use. If it is not suitable, the committee may wish to consider amending or repealing the statute.
- 4.2 The legislature may wish to consider reviewing R.S. 17:1994 to determine if the law related to BESE's authority to formulate and establish geographic regions should be revised, especially since regional management centers may not receive funding for fiscal year 1998.

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### No Departmental Mission in 1996-97 Executive Budget

Louisiana's DOE does not have a mission reported in the 1996-97 executive budget that states how DOE plans to work with other components of the state education system. Without an overall mission, readers of the executive budget may not be able to determine how DOE plans to implement policies mandated by BESE. In addition, users may not be able to tell how DOE plans to work with other educational budget units within the state education system, such as the special schools, to meet the diverse needs of Louisiana's students.

Although there is no DOE departmental mission in the executive budget, we identified four sources of information that could be used to develop one. The DOE Internet home page, the DOE strategic plan, the Louisiana Constitution, and the 1996 State of the State report all contain information that could be used to develop an overall departmental mission.

According to the OPS planning analyst for education, it would be helpful to have an overall mission for DOE that addresses the state education system. She said that an overall mission would make planning smoother. An overall mission could serve as a guide for each budget unit's development of missions, goals, objectives, and performance indicators. DOE officials could then coordinate activities of the individual budget units within the state education system more effectively and efficiently. Without a departmental mission, DOE's strategic planning process may lack coordination.

We identified a lack of coordination and definition within the state education system. Because of this lack of coordination and definition, the Superintendent of Education recently proposed a reorganization plan for DOE. As mentioned previously, Act 19 of the 1987 regular legislative session addresses reorganization at the department level. According to DOE officials, reorganization will help to better coordinate the state's education system.

Although DOE is undergoing reorganization, confusion continues to exist related to the coordination of the state education system. For example, the OPI planning analyst for education told us that there is a lack of coordination among the 22 education budget units in providing education to Louisiana's residents. Also, a House Appropriations Committee staff member said that education officials do not have a clear understanding of the target populations served by each budget unit. As a result, mismatched or overlapping budget requests are often submitted, according to this staff member. Having no departmental mission may indirectly contribute to the lack of understanding of budget unit purposes and target groups. Without an overall mission, officials may find it difficult to coordinate activities and functions for the budget units within the state education system.

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## Recommendation

- 4.1 DOE officials should work with OPI to develop an overall departmental mission. The mission should address DOE's interaction with the major components of the state education system. The newly crafted mission should be included in future editions of the executive budget. Implementing this recommendation will ensure that information on the overall purpose and clientele of the department is communicated to users of the executive budget.



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## Chapter 5: Board of Elementary and Secondary Education

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### Chapter Conclusions

The Louisiana Constitution of 1974 created the Board of Elementary and Secondary Education (BESE) as a body corporate to oversee the state education system. BESE has broad authority to supervise and control a variety of public schools within its jurisdiction. In addition, BESE is responsible for annually developing and adopting a formula to equitably allocate education funds to parish and city school systems. BESE is also responsible for overseeing the disbursement of the Louisiana Quality Education Support Fund [La., R(8)] monies.

This chapter includes our analysis of potentially overlapping, duplicative, and outsourced BESE standing committees and advisory entities. Because BESE standing committees and advisory entities do not regularly interact with other entities in the state education system, we examined them separately and report the results in this chapter. Chapter 3 includes the results of our analysis of potentially overlapping, duplicative, and outsourced budget units, programs, and other entities in the state education system.

Based on a review of their stated purposes, the majority of BESE's standing committees may overlap each other, and all its advisory entities may overlap other advisory entities. In addition, two advisory entities may be potentially duplicative. If overlap or duplication is occurring, BESE may be using more resources than necessary to carry out its administrative and policy-making responsibilities. Furthermore, legislators may be making funding decisions without a complete understanding of the interaction between BESE and its standing committees and advisory entities. These areas should be further reviewed.

We identified seven BESE advisory entities that met infrequently during a two-year period and may therefore be outsourced. If these advisory entities are outsourced, maintaining their structure may cause confusion for legislators trying to understand how BESE makes policy and budgetary decisions. These entities should also be further reviewed.

We found two pieces of information in the 1996-97 executive budget that we assessed as missions. Both pieces of information we assessed as missions are consistent with



underlying legislation. Therefore, they communicate useful information and may provide a basis for developing labeled missions to include in future editions of the executive budget.

In addition, we assessed one goal for BESE and found it is also consistent with underlying legislation. As a result, users of the executive budget can be assured that BESE's operations, as defined by this goal, are legislatively authorized.

Overall, however, the performance data reported for BESE in the 1996-97 executive budget may not provide useful information to users of the executive budget. This is because the missions are not clearly identified and the goal does not provide a sense of direction on how to address the overall mission. In addition, some of the objectives are measurable or timebound, and few have corresponding performance indicators. Finally, some of the performance indicators measure progress toward the stated objectives, and some measure outcomes. As a result of these deficiencies, users of the executive budget cannot determine what BESE is seeking to accomplish or how well it oversees the state education system.

In addition, users of the executive budget cannot determine the effectiveness or efficiency of BESE's policies because no performance data are reported for its policy-making or supervisory activities. Similarly, it is difficult to determine how well the Administration Program provides support to BESE because only limited performance data are reported for that program. Finally, users of the executive budget cannot determine if approximately \$34 million in Rgg money is being used responsibly because no performance data are reported for Rgg programs, projects, or grants.

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## Background

BESE oversees the state education system. As mentioned in Chapter 2, the Louisiana Constitution of 1974 created BESE as a body corporate. The constitution also provides for an 11-member board (three appointed by the Governor and eight elected from single-member districts) to oversee the state education system. BESE has broad authority to supervise and control a variety of public schools within its jurisdiction. BESE is also responsible for annually developing and adopting a formula to equitably allocate education funds to parish and city school systems. Finally, BESE is

responsible for overseeing the disbursement of the Louisiana Quality Education Support Fund (LQESF) monies.

**BESE carries out its functions and responsibilities through 14 standing committees.** As codified by Title 28:1.103, Louisiana Administrative Code (LAC), BESE created standing committees to aid in the exercise of its powers and responsibilities as defined in the constitution and state law. Each standing committee is comprised of at least three BESE members. The standing committees make recommendations to BESE related to various areas of the state education system. BESE's standing committees are shown in Exhibit 5-1 below.

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**Exhibit 5-1**  
**Standing Committees**  
**Board of Elementary and Secondary Education**

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- Adult Education Committee
- Appeals Committee
- Audit Review Committee
- Due Process Committee
- E(g) Committee
- Elementary and Secondary Education Committee
- Finance Committee
- Legal Committee
- Legislative Committee
- Special Education Committee
- Staff/Long Range Planning Committee
- Teacher Certification Committee
- Textbook and Media Committee
- Vocational/Technical Committee

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*Sources: Prepared by legislative auditor's staff using information provided by BESE.*

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**In addition, Title 28 grants BESE the authority to create special committees from time to time to consider non-routine matters that may arise.** Like standing committees, special committees consist of at least three BESE members. In May of 1993, the board president asked members to establish three special committees to address issues in the following areas:

- Standards and Assessment
- Accountability
- Communications

Also, BESE recently created a special committee, the *Governmental Liaison Advisory Committee on the Minimum Foundation Program*, to review the proposed MFP formula and its impact on the state's budget. In addition to three BESE members, the following individuals also serve on this committee:

- Governor or his designee
- State Superintendent of Education or his designee
- Senate Finance Committee Chairman or his designee
- Senate Education Committee Chairman or his designee
- House Appropriations Committee Chairman or his designee
- House Education Committee Chairman or his designee

Ten advisory councils, four advisory commissions, and one advisory committee serve the BESE standing committees. These 15 entities (hereafter referred to as advisory entities) are authorized to meet only when a BESE standing committee refers a specific policy matter to them. The advisory entities review policy matters as referred to them and develop policy recommendations. BESE and DOE staff members provide staff support for the entities. The advisory entities present their recommendations to standing committees or to the full board for consideration.

Seven of the advisory entities are created through state and federal statutes. Another seven are created through the Louisiana Administrative Code. Finally, one advisory entity is created by BESE action.

According to the BESE executive director, the advisory entities provide a vehicle for public input to BESE and its standing committees. The advisory entities are comprised of local and state education officials, parent organization representatives, students, and the legislators. Members of advisory entities are not paid for their participation, but they are reimbursed for travel expenses. To reduce the travel costs associated with the advisory entities, BESE established a guideline limiting advisory entities to no more than six meetings annually. Exhibit 5-2 on the following page provides

additional information on the various advisory entities that provide input to BESE's 14 standing committees.

### Exhibit 5-2

#### Advisory Entities and Corresponding Standing Committees Board of Elementary and Secondary Education

BESE Advisory Entity (composed of non-BESE members)	Primary Corresponding BESE Standing Committee (composed of BESE members)
<b>Created by State or Federal Statute</b>	
<ul style="list-style-type: none"> <li>⇨ Advisory Commission on Vocational Schools (R.S. 17:141.3)</li> <li>⇨ Administrative Leadership Academy Advisory Council (R.S. 17:152)</li> <li>⇨ Louisiana Educational Assessment and Testing Commission (R.S. 17:24-47)</li> <li>⇨ Metropolitan School Commission (R.S. 17:1)</li> <li>⇨ State Advisory Council on Vocational Education (2015CSA 200)*</li> <li>⇨ State Advisory Commission on Teacher Education and Certification (R.S. 17:34)</li> <li>⇨ State Advisory Council for the Education of Exceptional Children (R.S. 17:188)</li> </ul>	<ul style="list-style-type: none"> <li>⇨ Vocational-Technical</li> <li>⇨ Elementary and Secondary Education</li> <li>⇨ Standards and Assessment Committee</li> <li>⇨ Elementary and Secondary Education</li> <li>⇨ Vocational-Technical</li> <li>⇨ Teacher Certification</li> <li>⇨ Special Education</li> </ul>
<b>Created through Title 26:118, Chapter 1 of the Louisiana Administrative Code</b>	
<ul style="list-style-type: none"> <li>⇨ Adult Education Advisory Council</li> <li>⇨ Egi Advisory Council</li> <li>⇨ Parish Superintendents Advisory Council</li> <li>⇨ School Library Advisory Council</li> <li>⇨ Appeals Council for Providers of Psychological Services</li> <li>⇨ Teacher Certification Appeals Council</li> <li>⇨ Textbook and Media Advisory Council</li> </ul>	<ul style="list-style-type: none"> <li>⇨ Adult Education</li> <li>⇨ Egi</li> <li>⇨ Elementary and Secondary Education</li> <li>⇨ Textbook and Media</li> <li>⇨ Appeals</li> <li>⇨ Appeals</li> <li>⇨ Textbook and Media</li> </ul>
<b>Created by BESE action</b>	
<ul style="list-style-type: none"> <li>⇨ BESE Study Committee</li> </ul>	<ul style="list-style-type: none"> <li>⇨ Finance</li> </ul>

\*The State Advisory Council for Vocational Education expired June 30, 1987.

Source: Prepared by legislative auditor's staff using information provided by BESE.

**Actual  
Expenditures,  
Recommended  
Amounts,  
Appropriations,  
and Staffing**

According to the state's June 30, 1996, Supplemental Information to the Comprehensive Annual Financial Report (CAFR Supplement), BESE's expenditures for fiscal year ended June 30, 1996, totaled over \$30 million. The amounts recommended and legislative appropriations for fiscal year 1997 totaled over \$29 million.

Funding for BESE consists primarily of a combination of state general funds, interagency transfers, and monies from the Louisiana Quality Education Support Fund (8g). The support fund was created in the state treasury in 1987 to provide monies for educational purposes. The legislature makes appropriations from the support fund to the Board of Regents and BESE for projects and grants.

According to the 1996-97 executive summary, BESE has 14 authorized staff positions. More specifically, the Administration Program, which provides administrative support to BESE, has three staff. The Louisiana Quality Education Support Fund (8g) Program, which disburses 8g monies, has a staff of 11. Exhibit 5-3 provides additional information about BESE's funding and staffing.

**Exhibit 5-3**

**Summary of Actual Expenditures for Fiscal Year 1996 and Recommended Amounts, Appropriated Amounts, and Staffing Data for Fiscal Year 1997  
Board of Elementary and Secondary Education**

Executive Budget Program	Actual Expenditures Fiscal Year 1996	Recommended Expenditures for Fiscal Year 1997	Appropriations for Fiscal Year 1997	Funding % from General Fund	Authorized Positions for Fiscal Year 1997
Administration	\$671,000	\$475,000	\$774,211	66%	3
Louisiana Quality Education Support Fund (8g)	29,931,000	29,977,400	29,977,400	94%	11
<b>Total</b>	<b>\$30,602,000</b>	<b>\$30,452,400</b>	<b>\$30,751,611</b>	<b>79%</b>	<b>14</b>

Source: Prepared by legislative auditor's staff using data from the 1996 CAFR Supplement, 1996-97 executive budget, and the 1996-97 executive summary.

## Overlap and Duplication May Exist

### Several BESE Standing Committees May Overlap Each Other

Based on a review of their stated purposes, we identified the potential for overlap among several BESE standing committees. If overlap is occurring, BESE may be using more resources than necessary to carry out its administrative and policy-making responsibilities. In addition, legislators who make funding decisions related to education may be making decisions without a full understanding of the interaction among BESE's standing committees. Therefore, these areas should be further reviewed.

We defined potential overlap as standing committees that appear to perform different functions for the same or similar purpose. We defined potential duplication as standing committees that appear to perform the same functions for the same or similar purpose. We identified and compared the purposes of each standing committee to determine if potential overlap or duplication exists. Although we did not identify any standing committees as potentially duplicative, we did identify several potentially overlapping standing committees for further review. We did not conduct individual performance audits to determine whether overlap occurs unnecessarily.

As a result of time constraints and statements made by BESE's Executive Director that there are no potentially outmoded standing committees, we did not conduct further work in this area at this time.

We identified the possibility of overlap within two broad areas of BESE's duties and responsibilities. We identified these areas based on the purposes of standing committees reflected in internal documents received from BESE staff. The potential for overlap exists among 8 of BESE's 14 standing committees in the following areas:<sup>1</sup>

1. Teacher Certification
2. Curriculum

<sup>1</sup> Based on our review of purposes reflected in internal BESE documents, the Audit Review, Budget, Finance, and Staffing/Range Planning Committees do not fall into our defined areas for potential overlap.

**Area 1: Teacher Certification.** We found that the following three standing committees all have purposes dealing with handling matters related to teacher certification requirements, waivers, and grievances.

- **Teacher Certification Committee:** This committee is responsible for formulating teacher certification requirements and approving Teacher Education Programs in colleges and universities.
- **Appeals Committee:** This committee is responsible for hearing all appeals involving waivers of Board regulations for tuition-exemptions and teacher certification, including certification in vocational education. According to the LAC, this committee shall also make recommendations to the Board regarding whether a teaching certificate should be denied, suspended, or revoked.
- **Due Process Committee:** This committee is responsible for handling issues requiring BESE action as “administrative issues of last resort” prior to adjudication in the judicial system. This process usually involves revocation and reinstatement of teaching certificates and employee grievances involving employment and salaries.

**Area 2: Curriculum.** We found that the following five standing committees are all responsible for handling matters related to curriculum and instructional materials.

- **Elementary and Secondary Education Committee:** This committee’s responsibilities include reviewing all curriculum issues for public and non-public elementary and secondary schools.
- **Adult Education Committee:** This committee is responsible for approving the state plan, which contains, in part, a statement on the purposes and goals of the adult education program.
- **Special Education Committee:** This committee is responsible for dealing with all issues impacting special education programs and services to identified students.
- **Vocational-Technical Committee:** This committee’s responsibilities include approving the curriculum for all Vocational-Technical schools.
- **Textbook and Media Committee:** This committee is responsible for developing procedures for the adoption of

textbooks and school library titles. It is also responsible for approving textbooks and titles for school libraries and media programs.

### **BESE Advisory Entities May Overlap and Duplicate Each Other**

Based on a review of their stated purposes, we also identified the potential for overlap among all 15 advisory entities and potential duplication between two advisory entities. If overlap or duplication is occurring, BESE may be using more resources than necessary to provide advice related to elementary and secondary education. In addition, legislators who make funding decisions related to secondary and elementary education may be making decisions without a full understanding of the interaction between BESE and its advisory entities. Therefore, these areas should be further reviewed.

To identify potential overlap and duplication among BESE's advisory entities, we identified and compared the purposes of BESE's advisory entities as provided for by BESE policy or statute. As with the standing committees, we defined potential overlap for the advisory entities as those that appear to perform different functions for the same or similar purpose. We defined potential duplication as advisory entities that appear to perform the same functions for the same or similar purpose. We identified these potentially overlapping and duplicative advisory entities for further review. We did not conduct individual performance audits to determine whether overlap or duplication occurs unnecessarily.

Because of the numerous advisory entities that advise BESE, there is a potential for overlap related to the types of information they provide to BESE. With so many advisory entities, BESE members and staff may be burdened with too much information that might be better presented from fewer sources.

Furthermore, the advisory entities may overlap with BESE and DOE staff who also provide information to BESE. According to BESE's executive director, the advisory entities often recommend that BESE request information from DOE. This process could hinder the timely submission of information to BESE.

We also identified potential duplication between two advisory entities. The following two commissions are legislative authorized to advise BESE on matters related to proprietary schools.



- **Advisory Commission on Proprietary Schools:** R.S. 17:1041.3 states that one purpose of this commission is to advise the Board of Elementary and Secondary Education (BESE) on the establishment of standards for the conduct of solicitors and the operation of proprietary schools.
- **Nonpublic Schools Commission:** R.S. 17:11 states that the purpose of this commission is to advise and counsel BESE relative to standards and guidelines that affect private or proprietary schools.

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### Recommendation

- 5.1 BESE should investigate the standing committees and advisory entities identified as potentially overlapping and duplicative in this chapter. If overlap or duplication is occurring unnecessarily, BESE should eliminate or consolidate the appropriate standing committees and advisory entities.

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### Matter for Legislative Consideration

- 5.1 The legislature may wish to consider directing the Performance Audit Division or other staff to conduct additional work related to potential overlap and duplication among the BESE standing committees and advisory entities.

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### Seven BESE Advisory Entities Met Infrequently

We identified seven BESE advisory entities that met infrequently during a two-year period and may therefore be extruded. We reviewed the official minutes from BESE meetings from July 1995 through June 1997 to identify which ones met infrequently. Although the advisory entities we identified did not meet regularly, they still have legal or BESE authorization. If these advisory entities are extruded, maintaining their structures may cause confusion for legislators trying to understand how BESE makes policy and budgetary decisions.

Specifically, we identified the following seven advisory entities that met five or fewer times during the two-year period reviewed. According to BESE's Executive Director, some of these entities may not have needed to meet more often.

- **Adult Education Advisory Council:** According to BESE sources, this council advises BESE on planning and studies to evaluate adult education programs and makes recommendations to BESE on proposals for funding adult education programs.
- **Appeals Council for Providers of Psychological Services:** According to BESE policy, the purpose of this council is to evaluate the appeals of persons seeking approval to practice as school psychologists in Louisiana and to make recommendations to the appeals committee on matters of minimum requirements.
- **8(a) Advisory Council:** According to BESE policy, the purpose of this council is to make recommendations with respect to BESE's annual establishment of priorities and any Louisiana Quality Education Support Fund policies, procedures, and/or activities; to participate in any public hearings conducted by BESE relative to the support fund; and to perform other duties as delegated by BESE.
- **School Library Advisory Council:** According to BESE policy, the purpose of this council is to advise BESE on issues relating to school library programs.
- **State Advisory Council for Vocational Education:** 26 USC 2122 states that the purpose of this commission is to advise BESE on the development of the state plan for vocational education and on policies that would strengthen vocational education. This federally created council expired on June 30, 1997.
- **State Advisory Commission on Teacher Education and Certification:** R.S. 17:33 states that the purpose of this commission is to serve as advisor to BESE; to recommend standards for the types and grades of certificates and to recommend state and/or national standards for the approval of pre-service and advanced certification.
- **Textbook and Media Advisory Council:** According to BESE policy, the purpose of this council is to advise BESE on policies and procedures related to the textbook adoption process.

If these advisory entities are outsourced, maintaining their structure may cause confusion for legislators trying to understand how BESE makes policy and budgetary decisions.

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### Recommendation

- 5.1 BESE should investigate the advisory entities that are identified as potentially outsourced in this chapter. If BESE finds that any of the advisory entities discussed are outsourced, BESE should propose changes in Revised Statutes, the Administrative Code, or BESE policies.

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### Matter for Legislative Consideration

- 5.2 The legislature may wish to consider directing the Performance Audit Division or other staff to conduct additional work related to potentially outsourced advisory entities within BESE.

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### Analysis Conducted on Performance Data Reported in 1996-97 Executive Budget

We analyzed the performance data reported in the program information volume of the 1996-97 executive budget for BESE's executive budget programs. More specifically, we identified two pieces of information that we assessed as missions, one goal, nine objectives, and eight performance indicators. We compared these performance data against the criteria described in Exhibit 1-3, in Chapter 1 on page 16 of this report. The results of our analysis are presented in the following findings. In addition, we present three findings relating to BESE's policy-making and supervisory functions, BESE's Administration Program, and the Louisiana Quality Education Support Fund Program.

### Missions and Goal Reported in 1996-97 Executive Budget Consistent With Legal Authority

We found that the two missions and one goal reported for BESE in the 1996-97 executive budget are consistent with state and federal law. We compared the missions and goal with the purposes stated in state and federal legislation and found that they are consistent with each other. As a result, users of the executive budget can be assured that the operations of BESE, as defined by these missions and this goal, are consistent with legal authority. Exhibit 5-4 below provides additional information.

Exhibit 5-4

#### Legal Authority and Legislative Intent Board of Elementary and Secondary Education

Legal Authority	Created or Authorized to:	Mission and Goal
Article 8, Section 8, V, 1974 Louisiana Constitution	"... supervise and control the public elementary and secondary schools, vocational-technical training and special schools under its jurisdiction and shall have budgetary responsibility for all funds appropriated or allocated by the state for these schools, all as provided by law"	<p><b>Budget Unit Mission:</b> The Board of Elementary and Secondary Education is the constitutionally created policy-making board responsible for the supervision and control of the public elementary and secondary schools, vocational-technical schools, and special schools under its jurisdiction.</p> <p><b>Program 4 Goal:</b> The goal of the Administration Program is to make policy for, supervise, and control the public elementary and secondary schools, vocational-technical schools, and special schools under its jurisdiction. The board exercises budgetary responsibility for funds appropriated for the schools including for 8(g) Quality Support Fund.</p> <p><b>Program 8 Mission:</b> Fifty percent of the savings in the Support Fund are constitutionally mandated to be appropriated by the Legislature and allocated by the Louisiana State Board of Elementary and Secondary Education to the enhancement of elementary, secondary, and vocational-technical education.</p>

Source: Prepared by legislative auditor's staff using information contained in the 1974 Louisiana Constitution and the 1996-97 executive budget.

### Performance Data Reported in 1996-97 Executive Budget May Not Be Useful

#### Performance Data Reported for BESE in the 1996-97 Executive Budget May Not Provide Useful Information

Overall, the performance data reported for BESE in the 1996-97 executive budget may not provide useful information to users of the executive budget. This is because the missions are not clearly identified. In addition, the only goal does not provide a sense of direction on how to address BESE's overall mission. Also, some

of the objectives are measurable or timebound, and few have corresponding performance indicators. Also, none of the performance indicators are clear, and none measure progress toward the stated objectives. Finally, none of the performance indicators measure outcomes. As a result of these deficiencies, users of the executive budget may not be able to determine what BESE is seeking to accomplish or how well it overcomes the state education system. In addition, legislators may be making funding decisions related to the state education system without knowing the impact of BESE's policies.

### **Missions Not Clearly Identified**

The executive budget does not contain clearly identified missions for BESE and its executive budget programs. According to the OPB planning analyst for education, missions are often embedded in the program descriptions of agencies' operational plans and the executive budget. Consequently, missions in the executive budget are not always clearly labeled as missions. Readers of the executive budget may not be able to identify embedded missions, thus making it more difficult to understand the purpose and direction of BESE and its programs.

With the assistance of the OPB planning analyst, we identified two pieces of information in the program descriptions that could be assessed as missions for purposes of this report. These statements are hereafter referred to as missions.

Based on the results of our assessment, this information could serve OPB and agency officials as a base from which to make decisions about the type of information to include in future editions of the executive budget as labeled missions. Although both of these missions identify an overall purpose and are organizationally acceptable, only one identifies clients and customers. The mission for the Louisiana Quality Education Support Fund Program does not mention the program's target group (i.e., clients and customers). As a result, users of the executive budget may not be able to determine who all of BESE's customers are.

### **Goal Does Not Communicate How to Address Mission**

We found only one goal for BESE in the executive budget, and it does not communicate everything that it should. This goal is for the Administration Program. Although this goal reflects the destination toward which BESE is striving, it does not provide a sense of direction on how to address BESE's overall mission.

Without goals that provide direction on how to address missions, legislators may not be able to tell how BESE is seeking to accomplish its mission.

The goal is to make policy for, supervise, and control the public elementary and secondary schools, vocational-technical schools, and special schools under its jurisdiction. This goal does not provide direction on how the Administration Program will address BESE's mission. Instead, the goal is the same as BESE's mission. Therefore, it provides no additional information. Also, it appears that the activities mentioned in this goal (i.e., policy-making, supervising, and control) are BESE's responsibility, not the Administration Program's. Furthermore, this goal conveys no administrative functions or activities that are carried out by this program to help BESE realize its mission.

### **Objectives Are Not Measurable or Timebound; Few Have Corresponding Performance Indicators**

We found that none of the objectives reported for BESE in the executive budget are measurable and timebound, and the majority do not have corresponding performance indicators. Although all nine objectives specify desired end results, none include specific targets or time frames for accomplishment. For example, one objective for the Louisiana Quality Education Support Fund (Program B) states that BESE will provide support information to board members to assist them in the process of building the program and budget. This objective does not specify the type of information to be provided to board members nor the date by which it should be provided. Objectives that do not quantify targets and timeframes give programs nothing for which to strive. Furthermore, related performance indicators cannot measure progress toward such objectives.

In addition, only two objectives (22%) have corresponding performance indicators. These objectives are in the Louisiana Quality Education Support Fund (Program B). Without performance indicators for each objective, users of the executive budget cannot determine if BESE is reaching all of its targets.

At a minimum, programs should have measurable and timebound objectives with corresponding performance indicators. Objectives without corresponding performance indicators do not communicate a program's progress toward those stated objectives.

### **Performance Indicators Are Unclear and Do Not Measure Progress Made**

We found that the BESE performance indicators are not presented clearly in the executive budget and do not measure progress made toward the stated objectives. Although all of the performance indicators reported are consistent with the objectives, none are clearly understandable. For example, one performance indicator for the Louisiana Quality Education Support Fund (Program B) reads, "Five workshops are provided regarding writing competitive grants." Because of the way this performance indicator is constructed and presented, it is hard to understand what it intends to measure and whether or not this has been accomplished.

In addition, the performance indicators do not measure progress made toward the stated objectives. Although seven (80%) have measurable components, they do not measure progress toward the objectives. This is primarily because the objectives are not measurable. Had the objectives been measurable and timelined with specified targets for accomplishment, these performance indicators may have measured progress toward them.

### **No Measures of Outcome**

All of the BESE performance indicators measure output. There are no outcomes (the most important type of performance indicator) or other types of performance indicators reported. As a result, users of the executive budget cannot determine BESE's impact or if BESE's decisions are effective or efficient.

According to GASB and *Management*, programs should develop a variety of different types of performance indicators to show what is being done, how much it costs, and how well the program did what it was supposed to do. In addition, performance indicators should measure progress toward objectives. Without such information, users of the executive budget may not be able to determine what the programs are accomplishing or the cost of those accomplishments.

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## Recommendation

- 5.3** BESE, GPR, and legislative staffs should work together to ensure that all missions, goals, objectives, and performance indicators reported in the executive budget meet, at a minimum, the criteria discussed in Chapter 1 on page 16 of this report. Implementing this recommendation will help ensure that legislators and other users of the executive budget receive useful information on program performance.

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### No Performance Data Reported in 1996-97 Executive Budget for BESE's Policy-Making and Supervisory Activities

No performance data are reported in the 1996-97 executive budget for BESE's policy-making and supervisory activities, its standing committees, or its advisory entities. As a result, users of the executive budget cannot determine how well BESE is performing as the policy-maker for the state education system.

According to the BESE mission in the 1996-97 executive budget, BESE is the constitutionally created policy-making board responsible for supervising and controlling public elementary and secondary schools, vocational-technical schools, and special schools under its jurisdiction. However, there are no goals, objectives, or performance indicators related to the board's policy-making functions and duties reported in the executive budget. Without performance data that measure the effectiveness of BESE's policies, users of the executive budget cannot determine if BESE's actions are beneficial to the state education system.

During recent House Education Committee hearings, legislators asked many questions about how BESE operates and whether it serves a necessary function. The lack of performance data regarding the impact of BESE's policies and supervisory activities may have contributed to this legislative questioning.

We discussed this issue with the Assistant Director of Research at GARR. He stated that policy-making boards such as BESE should develop performance data to measure how well they perform oversight duties and responsibilities. Without such information, readers of the executive budget may not be able to tell how well these boards are performing their duties and responsibilities.



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**Limited  
Performance  
Data Reported in  
1996-97 Executive  
Budget for  
Administration  
Program**

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**Recommendation**

- 5.4 BESE, DOE, Special Schools and Commissions, OPB, and legislative staffs should work together to create performance data that accurately reflect the impact of BESE's policy decisions on the state education system. This data should be included in future editions of the executive budget so that users can see the results achieved by BESE.

Although the 1996-97 executive budget reports one goal and three objectives for the Administration Program, it does not include a mission or performance indicators. According to BESE staff, they have had trouble creating performance data for administrative duties and functions. Because of the lack of performance data in the executive budget, users cannot determine how well the Administration Program provides administrative support for BESE.

According to the GASB Assistant Director of Research, administrative programs should develop performance data, which include missions, goals, objectives, and performance indicators. Performance data for administrative programs should focus on, for instance, personnel issues, purchasing, and other administrative functions for which the program is directly responsible. It should also focus on ensuring that other programs, such as the Big) program, develop their own performance data and summarize them appropriately for external reporting.

BESE staff stated that it is difficult to create performance data for administrative programs. However, according to BESE's executive director, the legislature's recent emphasis on performance data has motivated her staff to improve the performance data reported in future editions of the executive budget.

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**Recommendation**

- 5.5 BESE administrative staff, OPB staff, and legislative staff should work together to create performance data (missions, goals, objectives, and performance indicators) for BESE's Administration Program. The

performance data should reflect administrative duties and functions related to BESE's activities. It should also reflect how well the Administration Program has ensured that other programs develop relevant and useful performance data. Implementing this recommendation will help communicate how well BESE's administrative functions are being carried out.

### **No Performance Data Reported in 1996-97 Executive Budget for 8(g) Programs, Projects, and Grants**

The 1996-97 executive budget does not report performance data for individual 8(g) programs, projects, and grants. In 1995-96, there were 695 such programs, projects, and grants that received about \$14 million in funding. However, there is no performance data reported in the executive budget to communicate the results or accomplishments of 8(g) monies. As a result, users of the executive budget, including legislators, cannot determine whether 8(g) programs are functioning in an effective and efficient manner. In addition, they cannot determine from reading the executive budget the impact of 8(g) programs, projects, and grants.

The Louisiana Constitution (Article 7, Section 18 (A)(2)) and R.S. 17:3801 establish the Louisiana Quality Education Support Fund (8g) to fund elementary, secondary, and vocational-technical programs. The constitution states that monies shall be used for projects and grants related to various educational areas. The legislature makes appropriations from the support fund to BESE for various programs, projects, and grants.

According to the 1996-97 executive budget, BESE's executive budget Program B (Louisiana Quality Education Support Fund) provides the flow-through for monies appropriated by the legislature to BESE. This program is staffed by 11 professional staff who are responsible for providing fiscal and managerial oversight of 8(g) disbursements.

According to BESE's Executive Director, 695 education programs, projects, and grants were funded through the 8(g) fund. In addition, a BESE official informed us that the adopted 8(g) budget for this year totaled \$33,597,879. This amount refers to total dollars allocated for the 695 programs, projects, and grants. However, performance data for individual programs, projects, and grants are not reported in the 1996-97 executive budget. As a

result, legislators may find it difficult to determine if 8(g) monies are being used responsibly. In addition, readers of the executive budget cannot determine whether 8(g) funded projects overlap or duplicate other existing DOE programs and functions.

According to BESE staff, developing performance data for 8(g) programs, projects, and grants is relatively new for them. However, the executive director assured us that BESE is in the process of developing measures of effectiveness for 8(g) programs, projects, and grants. Specifically, she said that many 8(g) internal evaluations are being conducted, and BESE staff is working to present this information to the legislature in the best possible manner. In addition, the DFB planning analyst for education informed us that she has spent a lot of time working with the executive director on creating performance data for 8(g) programs.

According to the Assistant Director of Research at GARD, programs that disburse grant monies should develop performance data that show the impact or effect of the disbursements on the community. He said that performance data provides legislators with information to make better decisions about programs that disburse large amounts of money. The assistant director also said that external documents such as the executive budget should not contain excessive data that are not useful to legislators and other users. Therefore, BESE staff should be careful to develop performance data at a level of detail that is most useful for the legislature.

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## Recommendation

- 5.6 BESE, OPI, and legislative staffs should work together to develop performance data (i.e., missions, goals, objectives, and performance indicators) for programs, projects, and grants funded through the Louisiana Quality Education Support Fund. This data should be included in future editions of the executive budget. The data should be presented at a level of detail that is most useful to legislators and other users of the executive budget. Including this data in the executive budget will allow legislators to see the accomplishments and results obtained through funding of 8(g) efforts.

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# Chapter 6: Department of Education

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## Chapter Conclusions

One of DOE's primary responsibilities is to carry out BESE's policies by overseeing federal and state education programs administered in Louisiana. For budgetary purposes, DOE is comprised of 12 budget units that are broken into 49 executive budget programs. According to the final appropriations executive summary, DOE has 557 authorized positions for fiscal year 1997 and authorized appropriations of approximately \$2.7 billion.

The purpose and clientele of several DOE budget units and executive budget programs may not be clearly evident to users of the 1996-97 executive budget. This is because the majority of missions reported for the budget units and programs are not labeled as missions. For example, only seven labeled missions were reported in the 1996-97 executive budget. However, we identified an additional 35 percent of information in the program descriptions of the executive budget that could be used to develop missions in the future. We assessed this information as missions for the purposes of this report.

We found that the majority of labeled missions and information we assessed as missions identify an overall purpose and the clients served and are also organizationally acceptable. That is, labeled missions and information we assessed as missions (although not labeled as missions in the executive budget) are included in agency operational plans. If they are not included in operational plans, we checked with agency officials to determine if the information is correctly portrayed in the executive budget. Information we assessed as missions is also consistent with federal and state law. Therefore, it communicates useful data and may provide a basis for the development of labeled missions in future editions of the executive budget.

Although there are few goals reported for DOE, the reported goals are easily identifiable because they are clearly labeled as goals. The reported goals are also consistent with federal and state law. Therefore, users of the executive budget can be assured that DOE's operations, as defined by these goals, are legislatively authorized.

Legislators cannot tell from the goals, however, what the DOE budget units and executive budget programs are seeking to accomplish. This is because, although the majority of reported goals are consistent with the labeled missions and information we assessed as missions and reflect the destinations toward which executive budget programs are striving, they do not provide a sense of direction for the department.

Legislators and other users of the executive budget cannot use the objectives and performance indicators reported in the executive budget to determine program progress and accomplishments. This is because the majority of reported objectives are not measurable or timebound. Consequently, most of the performance indicators reported do not measure progress made toward the objectives. In addition, few performance indicators measure outcomes. They also do not communicate information about the other facets of performance such as effectiveness and efficiency. Finally, some objectives contain multiple parts and descriptive information is reported as performance indicators.

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## Background

One of DOE's primary responsibilities is to carry out BESE's policies by overseeing federal and state education programs administered in Louisiana. The 1996-97 executive budget presents financial and performance data for DOE. DOE is comprised of 12 budget units that are divided into 40 executive budget programs. The 12 budget units are as follows:

1. Office of Management and Finance (19-678)
2. Office of Academic Programs (19-681)
3. Division of Adult Education (19-683)
4. Food and Nutrition (19-688)
5. Office of Research and Development (19-697)
6. Office of Special Educational Services (19-697)
7. Office of Vocational Education (19-698)
8. Minimum Foundation Program (19-699)
9. Professional Improvement Program (19-699)

10. Supplemental Education Assistance (19-687)
11. Office of Educational Support Programs (18-698)
12. Special School District #1 (18-699)

**Actual Expenditures, Recommended Amounts, Appropriations, Staffing, and Client Groups.** Funding for DOE comes from a combination of federal and state funds. State funds include direct funds (general fund) and indirect funds (interagency transfers, fees and self-generated revenues, and statutory dedications).

According to the state's June 30, 1996, Supplemental Information to the Comprehensive Annual Financial Report (CAFR Supplement), DOE expenditures for the fiscal year ended June 30, 1996, totaled over \$2.5 billion. According to the 1996-97 executive budget, recommended expenditures for fiscal year 1997 totaled over \$2.6 billion. According to the 1996-97 Final Appropriations Executive Summary, legislative appropriations for fiscal year 1997 totaled over \$2.3 billion.

According to the 1996-97 executive summary, there are 657 authorized positions for DOE. Exhibit 6-1 on the following page provides additional information related to DOE's expenditures, budget, funding, and staffing. DOE serves a variety of client groups in Louisiana (see Exhibit 6-2 on page 181 for additional information on DOE's clientele).

**Exhibit 6-1**  
**Summary of Actual Expenditures for Fiscal Year 1996 and**  
**Recommended Amounts, Appropriated Amounts, and Staffing Data**  
**For Fiscal Year 1997**  
**Department of Education**

Budget Unit	Actual Expenditures for Fiscal Year 1996	Recommended Expenditures for Fiscal Year 1997	Appropriations for Fiscal Year 1997	Estimated % from General Fund	Authorized Positions for Fiscal Year 1997
Office of Management and Finance	\$4,175,000	\$1,647,793	\$1,644,181	10%	88
Office of Academic Programs	55,644,000	71,041,545	15,970,118	27%	83
Adult Education	10,145,000	11,099,138	11,089,826	47%	7
Food and Nutrition Services	175,422,000	288,021,024	288,021,024	99**	81
Office of Research and Development	14,322,000	15,021,836	14,322,296	78%	117
Office of Special Educational Services	31,380,000	61,661,218	66,948,926	108%	97
Office of Vocational Education	33,911,000	49,876,442	49,655,649	2%	61
Minimum Voucher Program	1,864,054,000	1,874,826,303	1,876,526,983	95%	8
Professional Improvement Program*	0	41,150,000	41,602,415	100%	8
Supplemental Education Assistance	22,379,000	22,361,564	22,364,261	100%	8
Office of Educational Support Programs	207,950,000	229,894,375	229,880,847	99**	44
Special School District No. 1	14,518,000	30,099,663	16,241,208	54%	372
<b>Total</b>	<b>\$2,114,115,000</b>	<b>\$2,683,154,975</b>	<b>\$1,749,676,665</b>	<b>72%</b>	<b>897</b>

Source: Prepared by legislative auditor's staff using data from the 1996 CASR Supplement, 1996-1997 executive budget, and the 1996-97 executive summary.

\*In fiscal year 1996, the Professional Improvement Program was funded under the Office of Academic Programs, Continuing Education and Teacher Certification Program.

\*\*Less than 1% of the fiscal year 1997 appropriations originated from the general fund.

**Exhibit 6-2**  
**Summary of Clientele**  
**Department of Education**

<b>Budget Title</b>	<b>Description of Clientele</b>	<b>Funding Received</b>
Office of Management and Finance* Office of Academic Programs* Food and Nutrition* Office of Research and Development Office of Special Educational Services Office of Vocational Education Minimum Foundation Program Office of Educational Support Programs	Through 46 local education agencies, these budget units serve the following (public elementary and secondary students): <ul style="list-style-type: none"> <li>• Regular Education (includes Vocational Education)</li> <li>• Special Education – Gifted/Talented</li> <li>• Special Education – Other Exceptionalities</li> </ul>	659,000 25,163 92,588
Office of Academic Programs*	Through the Starting Points Preschool Program and the Home Instructional Program for Preschool Youngsters (HIPPY), this budget unit serves: <ul style="list-style-type: none"> <li>• At-risk 4-year-old children (via Starting Points Preschool Program)</li> <li>• At-risk 3- to 5-year-old children (via HIPPY)</li> </ul>	1,204 888
Division of Adult Education	Through local education agencies, non-profit organizations, agencies, and institutions, this budget unit serves: <ul style="list-style-type: none"> <li>• Individuals over 16 years of age with less than a high school education currently not in the K-12 system, including those with limited English speaking ability, the handicapped, the elderly, and adults with special needs</li> </ul>	59,263
Food and Nutrition*	Children in Child Care Centers Adults in Day-Care Centers Children in the Summer Food Service Program Family Day Care Home Facility Participants	22,269 328 66,608 88,420
Office of Vocational Education	Through 46 technical colleges and 17 universities, this budget unit serves: <ul style="list-style-type: none"> <li>• Technical College Students</li> <li>• Pell Grant Recipients</li> <li>• Job-Training Partnership Act Participants</li> </ul>	81,888 4,308 1,178
Professional Improvement Program	Teachers enrolled in a five-year professional development plan prior to June 30, 1984	18,504
Supplemental Education Services	Students enrolled in non-public schools that are academically and financially disadvantaged**	120,323
Special School District #1	Students residing in facilities for the mentally disabled, facilities for the emotionally disabled, and correctional facilities	840

Source: Prepared by legislative auditor's staff using data supplied by the Department of Education and the 1996-97 executive budget.

\*Also provides services to non-discriminatory and academically approved non-public schools.

\*\*The 1973 Brunsford v. Dade ruling prohibits state and public education officials from providing materials or funds to private, racially segregated schools.



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## Analysis Conducted

We analyzed the performance data reported in the program information volume of the 1996-97 executive budget for the 12 budget units that make up DOE. We analyzed information we identified as missions. In addition, we assessed goals, objectives, and performance indicators for these budget units, which include 40 corresponding executive budget programs, against the criteria described in Exhibit 1-3, on page 16 in Chapter 1 of this report.

With the assistance of the OPB planning analyst for education, we identified 35 pieces of information in the 1996-97 executive budget that could be used to develop missions for future editions of the executive budget. In total, we analyzed 7 labeled missions and 35 other pieces of information as missions. We also assessed 30 goals, 170 objectives, and 1,345 performance indicators.

In this chapter, we first report the results of our overall comparison of DOE's performance data to the criteria in Exhibit 1-3. These findings are on pages 103 through 115. Next, we report the results of our analysis at the executive budget program level of each budget unit on pages 117 through 140. On these pages we also report, where appropriate, findings and recommendations not related to the overall analysis of performance data.

**Overall Analysis of Performance Data  
Reported for DOE**

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**Few Reported  
Missions  
Easily  
Identifiable****Few Missions Labeled as Such in the 1996-97  
Executive Budget**

The 1996-97 executive budget contains few labeled missions for DOE budget units and executive budget programs. Also, one budget unit lacks a mission. Therefore, the missions of the other 11 budget units and programs within DOE's budget units are not easily identifiable. According to the OPB planning analyst for education, missions are often embedded in the program descriptions of agencies' operational plans and the executive budget. Consequently, they are not always labeled as missions in the executive budget. However, users of the executive budget may not be able to understand the purpose and climate of the 12 budget units and their programs within DOE because of missing or embedded missions.

As stated previously, we identified only seven labeled missions for DOE in the 1996-97 executive budget. The OPB planning analyst for education informed us that there is no written policy that addresses labeling missions. She said that planning analysts generally decide whether to label missions on a case-by-case basis. In addition, Manageware and OPB's written instructions on budget and operational plan preparation do not mandate that missions be labeled.

With the assistance of the OPB planning analyst, we identified 35 pieces of information in the 1996-97 executive budget that could be used to develop missions for future editions of the executive budget. The OPB planning analyst agreed that we could use and assess this information as missions for the purposes of this report. Based on the results of our assessment, this information could serve OPB and DOE officials as a base from which to make decisions about the type of information to include in future editions of the executive budget as labeled missions. Hereafter, the term "mission" is used to refer to labeled missions and the other 35 pieces of unlabeled information we assessed as missions.

**All Goals Are Labeled in the 1996-97 Executive  
Budget**

Although we found few labeled missions in the executive budget, all of the DOE goals are labeled as goals. More specifically, we identified 39 labeled goals. Because the goals are clearly labeled, users of the executive budget should be able to

easily identify the general end purposes toward which efforts are directed.

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## Recommendation

- 6.1 DOE, OPI, and legislative staff should discuss the merits of labeling missions and goals in operational plans and the executive budget. OPI should then develop a policy on labeling missions and goals. The policy should state whether missions and goals should be labeled in operational plans and the executive budget. Such a policy should be applied consistently. Labeling the missions and goals would help ensure that they are easily identifiable and reported consistently throughout the executive budget.

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### Reported Missions and Goals Consistent With Legal Authority

We found that all missions and goals reported for DOE in the 1996-97 executive budget are consistent with state and federal law. We compared them to the purposes of various programs identified in federal and state legislation. As a result, users of the executive budget can be assured that the operations of DOE as defined by these missions and goals are authorized by and grounded in law.

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### Reported Missions Generally Provide Useful Information

The majority of missions reported for DOE budget units and executive budget programs in the 1996-97 executive budget provide useful information. That is, they generally meet all criteria described in Exhibit 1-3, in Chapter 1 on page 16 of this report.

With a few exceptions, the missions identify the purpose of the budget unit or executive budget program, identify clients and customers, are organizationally acceptable, and are consistent with higher level missions. As a result, users of the executive budget should be able to determine what DOE is attempting to accomplish and for whom. However, as mentioned earlier in this chapter, only

seven of the missions for DOE are labeled as missions. Therefore, although all missions we assessed generally meet the criteria, many may not be apparent as missions to users of the executive budget.

### **All Missions Identify Purpose**

We found that all 42 missions (100%) identify the purpose of the budget unit or executive budget program. According to experts at GAO and the Urban Institute, missions should identify the overall purpose of the organization. Because all of the missions provide this information, users of the executive budget should be able to determine the purpose of DOE's budget units and executive budget programs.

### **Almost All Missions Identify Clients and Customers**

We found that 39 of the 42 missions (93%) identify the clients and customers to be served. The three exceptions are the missions for the Office of Management and Finance (OMF) budget unit, the OMF Operations Program, and the Office of Research and Development (ORD) Educational Accountability Program. According to experts at GAO and the Urban Institute, missions should identify the clients and customers of the organization or users of the organization's products or services. Because nearly all of the missions provide this information, users of the executive budget should be able to determine whom the majority of DOE budget units and programs are supposed to serve.

### **All Labeled Missions and Other Information We Assessed as Missions Are Organizationally Acceptable**

We found that all seven labeled missions and all 15 other pieces of information we assessed as missions are organizationally acceptable. As a result, users of the executive budget can be assured that all of the information we assessed as missions are included in the operational plans or agreed upon by agency officials. In addition, the agencies and OMB can use this information to develop labeled missions for future editions of the executive budget.

We considered each labeled mission and each other piece of information we assessed as a mission to be organizationally acceptable if it is contained in the program's operational plan. If the labeled mission or information is not included in the operational

plan, we checked with agency officials to determine if it is correctly portrayed in the executive budget.

### Missions Are Consistent With Higher Level Missions

We examined all missions for consistency with higher level missions. However, we could not assess 12 of the 42 missions (29%) because they lack a higher level mission. Specifically, we could not assess missions for 11 DOE budget units because there is no overall mission in the executive budget for DOE (see Chapter 4, pages 74 through 75, for additional information regarding the lack of an overall mission for DOE). Also, we could not assess the mission for the Adult Basic Education Program because the Division of Adult Education budget unit does not have a mission reported in the executive budget. As a result, we assessed only 30 missions for consistency with higher level missions.

We found that all 30 missions we assessed (100%) are consistent with higher level missions. According to a Federal Office of Management and Budget (OMB) official, it is important that agencies create consistent performance data. Because there is consistency among missions, users of the executive budget can be assured that within each budget unit, DOE's executive budget programs are striving toward compatible purposes.

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## Recommendation

- 4.2 As DOE, OPR, and legislative staffs discuss the merits of labeling missions, they should also ensure that all missions, at a minimum, meet the criteria described in this report. Reporting and labeling well-crafted missions will help users of the executive budget understand the purpose of and clients served by DOE programs.

## **Few Goals Reported**

### **1996-97 Executive Budget Lacks Goals for Most DOE Budget Units**

The 1996-97 executive budget does not include goals for most budget units in DOE. All but one of the goals reported is for executive budget programs. Because only one budget unit has a goal reported, users of the executive budget may not be able to determine what the other 11 budget units are seeking to accomplish or how they plan to address their missions.

Specifically, only 1 of the 12 goals reported in the executive budget (8%) applies to a budget unit. The Division of Adult Education is the only budget unit for which a goal is reported.

As mentioned previously, all DOE budget units except the Division of Adult Education have missions reported in the 1996-97 executive budget. Goals should provide a sense of direction on how to address missions. If no goals are reported for budget units that have missions, users of the executive budget cannot determine how those missions will be addressed.

### **Executive Budget Does Not Include Goals for Several Executive Budget Programs**

In addition, 23 of DOE's 46 (50%) executive budget programs do not have goals reported in the executive budget. According to the Assistant Director of Research for GARR, it is appropriate for all programs to have goals related to the major aspects of their missions. Without goals, users of the executive budget cannot determine how the programs address their missions.

### **Goals Do Not Communicate General Direction**

We assessed 28 goals to determine if they are consistent with the associated missions, reflect a final destination, and provide a sense of direction. We could not assess two goals because the Division of Adult Education budget unit and its Administration Program do not have missions reported in the executive budget. Although all 28 goals are consistent with the missions we assessed and reflect a final destination, only 8 (29%) show a desired direction. As a result, users of the executive budget may not be able to determine the direction that DOE's programs will be taking toward addressing their missions.



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## Recommendation

- 6.3 DOE, OPE, and legislative staffs should work together to develop goals for all DOE budget units and executive budget programs. These goals should be included in future editions of the executive budget. The goals should, at a minimum, meet the criteria described in this report. Reporting well-crafted goals will help users of the executive budget understand how DOE plans to address its missions.

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### Few Reported Objectives Measurable and Timebound

Few objectives reported for DOE in the 1998-99 executive budget are measurable and timebound. We found that the objectives that have corresponding goals relate broadly to these goals. Also, all of the reported objectives specify broad desired end results. However, objectives that are not measurable and timebound do not specify desired levels of performance or target dates for accomplishment. As a result, legislators making budgetary decisions cannot use this information to tell how well programs are doing or how timely the programs' accomplishments are being made.

We found that nearly all (79 of 80, or 99%) of the objectives that have corresponding goals reported in the executive budget relate broadly to these goals. We also found that all 179 (100%) of the reported objectives specify broad desired end results. However, only 7 objectives (4%) are measurable, and only 6 objectives (3%) are timebound.

According to a variety of sources, including *Management* and the Assistant Director of Research at CLASS, objectives should be measurable and timebound. Objectives that do not quantify target levels of performance and timetables for accomplishment give programs nothing toward which to strive. In addition, related performance indicators cannot measure progress made toward such objectives.

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## Recommendation

- 6.4 DOE, OPB, and legislative staffs should work together to develop objectives that are measurable and timebound. Only measurable and timebound objectives should be included in future editions of the executive budget. Including measurable and timebound objectives will provide users of the executive budget with specific levels of desired performance and estimated timetables for accomplishment.

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## Reported Performance Indicators Do Not Measure Progress Made

### Performance Indicators Reported in 1996-97 Executive Budget Do Not Measure Progress Made Toward Objectives

Overall, the performance indicators reported in the 1996-97 executive budget for DOE do not measure progress made toward the stated objectives. The performance indicators are generally consistent with the objectives and easy to understand. However, when performance indicators do not measure progress made toward the objectives, users of the executive budget cannot use them to determine how effectively and efficiently a program is performing. Users can also not tell how well a program did what it was supposed to do.

Specifically, we assessed 1,345 performance indicators reported for DOE in the 1996-97 executive budget. We found that only 21 (2%) of the indicators measure progress toward the stated objectives. However, we did find that 89% of the performance indicators (1,202 of 1,345) broadly relate to the objectives. Similarly, 80% of the performance indicators (1,076 of 1,345) are clear, easily understood, and non-technical.

### Majority of Performance Indicators Have Measurable Components

It should be noted that 1,260 (94%) of the performance indicators have measurable components. That is, they include a numeric base such as a number, a percent, or a regional average. However, only 21 (2%) measure progress made toward the stated

objectives. This is primarily because most of the objectives are not measurable. If the objectives had included specific, measurable targets for accomplishment, the performance indicators may have measured progress toward them.

According to the Assistant Director of Research at CIASE, it is important for objectives to be measurable and timebound. Performance indicators can only measure progress toward objectives that have measurable targets and dates for accomplishment.

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### Recommendation

- 6.5 DOE, OPR, and legislative staffs should work together to develop more useful performance indicators for future editions of the executive budget. The performance indicators should, at a minimum, be consistent with the stated objectives, clear, easily understood, and non-technical. They should also measure progress made toward accomplishing the stated objectives. Including performance indicators with these characteristics will provide users of the executive budget with more useful information on progress made by programs.

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### Majority of Reported Performance Indicators Measure Output

The majority of the performance indicators reported in the 1996-97 executive budget for DOE measure output. When programs have few input, outcome, efficiency, or quality indicators, users of the executive budget may not be able to determine how well a program did what it was supposed to do. In addition, they may not be able to determine how much it cost to produce a result or the total resources consumed in producing that result.

Exhibit 6-3 on the following page summarizes the types of performance indicators reported in the executive budget for each DOE budget unit.

**Exhibit 6-3**  
**Performance Indicator Types Reported in 1996-97 Executive Budget**  
**Department of Education**

Budget Units	Input	Output	Outcome	Efficiency	Quality or Explanatory	Total Indicators
Office of Management and Finance	0	124	0	2	4	140
Office of Academic Programs	1	241	2	4	9	257
Adult Education	2	38	0	3	0	35
Food and Nutrition	0	97	0	0	5	62
Research and Development	6	170	2	19	0	198
Office of Special Educational Services	0	134	0	2	0	134
Office of Vocational Education	2	169	17	2	17	207
Minimum Foundation Program	0	29	47	23	25	125
Professional Improvement Program	0	7	0	0	0	7
Supplemental Education Assistance	0	26	0	1	3	28
Office of Educational Support Programs	0	31	0	0	2	34
Special School District No. 1	10	82	1	24	0	117
<b>Total</b>	<b>48</b>	<b>1071</b>	<b>74</b>	<b>81</b>	<b>78</b>	<b>1262</b>
<b>Percent</b>	<b>3%</b>	<b>86%</b>	<b>6%</b>	<b>6%</b>	<b>6%</b>	<b>100%</b>

Source: Prepared by legislative auditor's staff using performance indicators reported in DOB in the 1996-97 executive budget.

According to GAOB and Management, progress should develop a variety of the different types of performance indicators. A House Appropriations Committee staff person for education agreed that a variety of performance indicators, including efficiency and effectiveness indicators, should be developed and used by the agencies. GAOB says that agencies should also provide explanatory information, when appropriate, to help executive budget users to understand the environment in which services are provided. GAOB also recommends that agency officials, planning personnel, and legislators work together to develop an appropriate set of performance indicators.

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## Recommendation

- 6.6 DOE, OPD, and legislative staffs should work together to ensure that each program develops an appropriate mix of performance indicators that communicates all pertinent facets of program performance. Special efforts should be made to develop outcome indicators. All performance indicators developed should also meet the criteria described in this report. OPD should then include a mix of indicators developed in future editions of the executive budget. Implementing this recommendation will help ensure that legislators and other users of the executive budget receive meaningful data on performance achieved against targeted levels.

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### Too Many Performance Indicators Reported

There are 1,343 performance indicators reported in the 1996-97 executive budget for DOE. As stated previously, the majority of the performance indicators do not measure progress made toward the objectives. According to the Assistant Director of Research at QASB, too many performance indicators are reported in the 1996-97 executive budget for DOE. He stated that excessive performance data can be confusing and may "overload" users of external documents such as the executive budget. In addition, he stated that performance data in documents such as the executive budget should be limited to minimize confusion.

The assistant director stated also that when performance indicators are reported in a document such as the executive budget, users must be assured that they are linked to measurable and timebound objectives. Performance indicators can only measure progress toward objectives that have measurable targets and dates for accomplishment. Including measurable and timebound objectives in external documents such as the executive budget is one way to limit the quantity of performance indicators reported.

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### Recommendation

- 6.7 DOE, OPE, and legislative staffs should work together to limit the number of performance indicators reported in future editions of the executive budget. Only those that are useful and have interest to legislators and other users of the executive budget should be included. The staffs should also ensure that all performance indicators reported are linked to measurable and timebound objectives. Implementing this recommendation should help reduce the size of the executive budget while improving the quality of the information reported.

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**Analysis of Performance Data Reported for the 12  
DOE Budget Units**



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**Budget Units'  
Reported  
Performance  
Data Lack  
Usefulness**

The majority of performance data reported in the 1996-97 executive budget for the 12 DOE budget units do not meet the criteria described in Exhibit 1-3 in Chapter 1 of this report. As a result, users of the executive budget may not be able to use these data to determine what DOE's budget units are trying to accomplish or the extent to which they are reaching their targets. In addition, legislators may not be able to use the performance data to make funding decisions at the budget unit level.

Although the majority of reported missions meet most of the criteria described in this report, the majority of goals, objectives, and performance indicators do not. As previously mentioned, few of the reported goals provide a sense of direction on how to address the missions. The vast majority of objectives are not measurable or timebound. The majority of performance indicators are outputs, and few measure progress toward stated objectives. See Exhibits 6-4 on page 120 and 6-5 on page 121 for additional information on our assessment of performance data against the criteria in Exhibit 1-3 on page 16.

We also found objectives that address multiple topics, descriptive information that is reported as performance indicators, and objectives reported without corresponding performance indicators. See pages 122 through 124 for additional findings and information.

**Exhibit 6-4**  
**Percent of Missions and Goals That Meet Criteria**  
**Department of Education**

Budget Date	Missions			Goals	
	Identifies Overall Purpose %	Identifies Objectives and Outcomes %	Organizationally Acceptable %	Consistent with Higher Level Mission %	Provides Point of Direction, Reference, Direction %
Office of Management and Finance	100 (1 of 1)	80 (2 of 3)	100 (3 of 3)	No goals reported	No goals reported
Office of Academic Programs	100 (4 of 4)	100 (4 of 4)	100 (4 of 4)	100 (18 of 18)	28 (1 of 18)
Division of Adult Education	100 (1 of 1)	100 (1 of 1)	100 (1 of 1)	55 (1 of 1)	33 (1 of 1)
Food and Nutrition	100 (1 of 1)	100 (1 of 1)	100 (1 of 1)	100 (2 of 2)	67 (1 of 1)
Office of Research and Development	100 (1 of 1)	80 (8 of 10)	100 (5 of 5)	No goals reported	No goals reported
Office of Special Educational Services	100 (1 of 1)	100 (1 of 1)	100 (1 of 1)	No goals reported	No goals reported
Office of Vocational Education	100 (1 of 1)	100 (1 of 1)	100 (1 of 1)	No goals reported	No goals reported
Minimum Foundation Program	100 (1 of 1)	100 (1 of 1)	100 (1 of 1)	100 (1 of 1)	33 (1 of 1)
Professional Improvement Program	100 (1 of 1)	100 (1 of 1)	100 (1 of 1)	100 (1 of 1)	0 (0 of 1)
Supplemental Education Assistance	100 (1 of 1)	100 (1 of 1)	100 (1 of 1)	No goals reported	No goals reported
Office of Educational Support Programs	100 (1 of 1)	100 (1 of 1)	100 (1 of 1)	100 (2 of 2)	0 (0 of 2)
Special School District #1	100 (1 of 1)	100 (1 of 1)	100 (1 of 1)	100 (1 of 1)	0 (0 of 1)
<b>Total</b>	<b>100 (41 of 41)</b>	<b>95 (38 of 40)</b>	<b>100 (40 of 41)</b>	<b>54 (28 of 38)</b>	<b>27 (1 of 18)</b>

Source: Prepared by legislative auditor's staff from comparisons made for years 1994-97 according to budget performance data and criteria listed in Exhibit 1-1 on page 10 of Chapter 1.

**Exhibit 6-5**  
**Percent of Objectives and Performance Indicators That Meet Criteria**  
**Department of Education**

Budget Unit	Objectives				Performance Indicators		
	Completed with Goals No.	Shortened No.	Eliminated No.	Specific Budget Goal Met No.	Minimum Program Target Objective No.	Completed with Objectives No.	Class Fully Funded, and Non-Funded No.
Office of Management and Finance	0 (0 of 14)	0 (0 of 14)	0 (0 of 14)	100 (14 of 14)	0 (0 of 144)	0 (0 of 144)	0 (0 of 144)
Office of Academic Programs	0 (0 of 4)	0 (0 of 4)	0 (0 of 4)	100 (4 of 4)	0 (0 of 207)	0 (0 of 207)	0 (0 of 207)
Division of Adult Education	100 (12 of 12)	0 (0 of 12)	0 (0 of 12)	100 (12 of 12)	0 (0 of 15)	0 (0 of 15)	0 (0 of 15)
Fees and Charges	100 (2 of 2)	0 (0 of 2)	0 (0 of 2)	100 (2 of 2)	0 (0 of 10)	0 (0 of 10)	0 (0 of 10)
Office of Research and Development	0 (0 of 14)	0 (0 of 14)	0 (0 of 14)	100 (14 of 14)	0 (0 of 100)	0 (0 of 100)	0 (0 of 100)
Office of Special Educational Services	0 (0 of 14)	0 (0 of 14)	0 (0 of 14)	100 (14 of 14)	0 (0 of 110)	0 (0 of 110)	0 (0 of 110)
Office of Vocational Education	0 (0 of 15)	0 (0 of 15)	0 (0 of 15)	100 (15 of 15)	0 (0 of 90)	0 (0 of 90)	0 (0 of 90)
Ministry/Institutional Programs	No objective reported	No objective reported	No objective reported	No objective reported	0 (0 of 100)	0 (0 of 100)	0 (0 of 100)
Individual Improvement Programs	100 (2 of 2)	0 (0 of 2)	0 (0 of 2)	100 (2 of 2)	0 (0 of 2)	0 (0 of 2)	0 (0 of 2)
Supplemental Education Assistance	0 (0 of 2)	0 (0 of 2)	100 (2 of 2)	100 (2 of 2)	0 (0 of 20)	0 (0 of 20)	0 (0 of 20)
Office of Educational Support Programs	0 (0 of 15)	0 (0 of 15)	0 (0 of 15)	100 (15 of 15)	0 (0 of 10)	0 (0 of 10)	0 (0 of 10)
Special School Districts	100 (11 of 11)	0 (0 of 11)	0 (0 of 11)	100 (11 of 11)	0 (0 of 77)	0 (0 of 77)	0 (0 of 77)
<b>Total</b>	<b>44 (79 of 179)</b>	<b>0 (0 of 179)</b>	<b>0 (0 of 179)</b>	<b>100 (179 of 179)</b>	<b>0 (0 of 1047)</b>	<b>0 (0 of 1047)</b>	<b>0 (0 of 1047)</b>

Source: Prepared by legislative auditor's staff from comparisons made between 1996-97 executive budget performance data and criteria listed in Exhibit 1-3 on page 36 in Chapter 1.

**Problems  
Identified in  
Budget Units'  
Reported  
Performance  
Data**

### Many Objectives Address Multiple Topics

We found numerous instances of objectives that address multiple topics in the 1996-97 executive budget. More specifically, objectives that address multiple topics are reported for the following eight budget units:

1. Office of Management and Finance
2. Office of Academic Programs
3. Food and Nutrition
4. Office of Research and Development
5. Office of Special Educational Services
6. Office of Vocational Educational
7. Office of Educational Support Programs
8. Special School District #1

When single objectives include multiple topics, users of the executive budget may become confused about which of the target areas are being addressed. In addition, they may not be able to tell which parts of the objective corresponding performance indicators are measuring progress toward.

According to a GASB official, multiple ideas or topics should not be linked together in one objective unless the final objective is clear, not too long, and supported by meaningful performance indicators. He stated that, as a general rule, objectives should cover only one area, be brief, and be measurable and time-bound. Finally, he stated objectives should have performance indicators that measure progress made toward the objectives.

### Some Descriptive Information Reported as Performance Indicators

We found numerous instances of descriptive information that is reported as performance indicators in the 1996-97 executive budget. Descriptive information includes responsibilities, duties, or general background information. More specifically, this type of information is reported as performance indicators for the following eight budget units:

1. Office of Management and Finance
2. Office of Academic Programs

3. Division of Adult Education
4. Office of Research and Development
5. Office of Special Educational Services
6. Office of Vocational Education
7. Minimum Foundation Program
8. Special School District #1

For these budget units, additional information is reported in the executive budget as performance indicators that does not fall into the classifications of input, output, outcome, efficiency, or quality indicators, or explanatory information described in this report. As a result, users of the executive budget may be burdened with excessive descriptive information that does not measure progress made toward the stated objectives.

Also, when descriptive information is reported as performance indicators, users of the executive budget may think the information is designed to measure progress made toward related objectives. However, descriptive information does not communicate whether or not the budget units are meeting their stated objectives.

### **Numerous Objectives Reported Without Performance Indicators**

We found numerous instances of objectives reported in the 1996-97 executive budget that do not have corresponding performance indicators. We found that either descriptive information is presented instead of performance indicators or no information is presented at all. More specifically, objectives without corresponding performance indicators are reported for the following six budget units:

1. Office of Management and Finance
2. Office of Academic Programs
3. Division of Adult Education
4. Office of Research and Development
5. Office of Vocational Education
6. Office of Educational Support Programs

At a minimum, programs should have measurable and timebound objectives with corresponding performance indicators. If objectives are reported without corresponding performance indicators, they do not communicate a program's progress toward targeted levels of accomplishments. As a result, users of the executive budget will not be able to determine program results toward reported objectives.

The following provides more specific information about each individual budget unit related to the findings. We also present information about the number of missions, goals, objectives, and performance indicators within each budget unit and executive budget program. Finally, we make additional recommendations. See Chapter 2 for information on program descriptions within the following budget units.

#### **Budget Unit 19-678: Office of Management and Finance (OMF)**

We analyzed 4 missions, 0 goals, 18 objectives, and 141 performance indicators listed in the 1996-97 executive budget for OMF and its three executive budget programs.

- **OMF** (1 mission, 0 goals, 0 objectives, and 0 performance indicators)
  - **Program A: Administration** (1 mission, 0 goals, 8 objectives, and 43 performance indicators)
  - **Program B: Operations** (1 mission, 0 goals, 10 objectives, and 98 performance indicators)
  - **Program C: Education Copy Center** (1 mission, 0 goals, 0 objectives, and 0 performance indicators)

Several OMF objectives address multiple topics. Specifically, 8 of the 18 (44%) OMF objectives address multiple topics. We found these objectives in the Administration and Operations programs. For example, one objective in the Administration Program addresses three topics: (1) coordinating public information activities, (2) developing departmental policy and procedures, and (3) coordinating personnel grievances/hearings.

Some descriptive information is reported as performance indicators. This descriptive information includes responsibilities, duties, or general background of OMF. Specifically, we found that 16% (25 of 167) of all data reported as performance indicators do not actually constitute performance indicators. That is, in addition to the 141 performance indicators we assessed, the executive budget reports as indicators 26 pieces of information that do not fall into the classifications of input, output, outcome, efficiency, or quality indicators, or explanatory information.

For example, an objective of the Operations Program addresses OMF's role in coordinating the budget administration for all department appropriation units. That objective is followed by descriptive information that says, "Coordinate and administer budget development and appropriations control." This information details responsibilities of the program, not its performance.

Some objectives reported for OMF do not have corresponding performance indicators. Although 15 of OMF's 18 objectives (83%) have corresponding performance indicators, three (17%) do not. Rather, descriptive information is reported for the objective with no supporting performance indicators. For example, an objective of the Administration Program addresses OMF's role in providing MPP administration and support services for other DOE offices. That objective is followed by descriptive information that says, "Provide leadership and direction in the areas of Purchasing, Personnel, Budgets, Accounting and Operational Support." This information details responsibilities of the program, not its performance.

### **Budget Unit 19-481: Office of Academic Programs (OAP)**

We analyzed 4 missions, 18 goals, 47 objectives, and 257 performance indicators for OAP and its 5 executive budget programs.

- **OAP** (1 mission, 0 goals, 0 objectives, and 0 performance indicators)
- **Program A: Administration** (0 missions, 1 goal, 10 objectives, and 46 performance indicators)



- **Program B: Elementary and Secondary** (1 mission, 1 goal, 15 objectives, and 81 performance indicators)
- **Program C: Academic Support** (3 missions, 6 goals, 4 objectives, and 20 performance indicators)
- **Program D: Continuing Education and Teacher Certification** (1 mission, 1 goal, 14 objectives, and 83 performance indicators)
- **Program E: Student Services** (1 mission, 1 goal, 4 objectives, and 17 performance indicators)

**Some OAP objectives address multiple topics.**

Specifically, 9 of the 67 (13%) objectives reported for OAP programs address multiple subjects. For example, one objective reported for the Elementary and Secondary Program states that the program will (1) develop and make policy recommendations to SBSE, (2) provide interpretations of adopted policies, and (3) assist local public and charter schools with the implementation of said policies.

**Some descriptive information is reported as performance indicators.** This descriptive information includes responsibilities, duties, or general background of OAP. Specifically, we found that 21% (67 of 324) of all data reported as performance indicators are not classifiable as such. That is, in addition to the 357 performance indicators we assessed, the executive budget reports as indicators 67 pieces of information that do not fall into the classifications of input, output, outcome, efficiency, or quality indicators, or explanatory information.

For example, an objective of the Continuing Education and Teacher Certification Program is to continue to ensure financial accountability. Although this objective has corresponding performance indicators, it is also followed by descriptive information that says, "Each Tuition Exemption Basic Program Application is checked for participant and course eligibility in accordance with SBSE-adopted guidelines." This information details responsibilities of the program, not its performance.

Some objectives reported for OAP do not have corresponding performance indicators. Although 43 of OAP's 47 objectives (91%) have corresponding performance indicators, four (9%) do not. Rather, descriptive information is reported for the objective with no supporting performance indicators. For example, an objective of the Academic Support Program addresses OAP's role in advising local school districts on the use of educational technology. That objective is followed by descriptive information that says, "Currently, the Educational Technology Manager is defining the role of technology with several statewide committees/ task forces. . . ." This information describes the responsibilities of the Educational Technology Manager, not the performance of the Academic Support Program.

### **Budget Unit 19-683: Division of Adult Education**

We analyzed 1 mission, 1 goal, 33 objectives, and 35 performance indicators for the Division of Adult Education and its 2 executive budget programs.

- **Division of Adult Education** (0 missions, 1 goal, 0 objectives, and 0 performance indicators)
  - **Program A: Administration** (0 missions, 1 goal, 5 objectives, and 2 performance indicators)
  - **Program B: Adult Basic Education** (1 mission, 1 goal, 7 objectives, and 33 performance indicators)

Some descriptive information is reported as performance indicators. This descriptive information includes responsibilities, duties, or general background of the Division of Adult Education. Specifically, we found that 26% (12 of 47) of all data reported as performance indicators are not classifiable as such. That is, in addition to the 33 performance indicators we assessed, the executive budget reports as indicators 12 pieces of information that do not fall into the classifications of input, output, outcome, efficiency, or quality indicators, or explanatory information.

For example, an objective of the Adult Basic Education Program addresses the division's role in serving all segments of the undereducated adult population. That objective is followed by descriptive information that says, "Adult Education is the only alternative method of earning a high school diploma in Louisiana

once an individual leaves the K-12 system.” This information gives general background information of the program, not its performance.

Some objectives reported for this budget unit do not have corresponding performance indicators. These objectives lack performance indicators either because no performance indicators are reported at all or because descriptive information is reported as performance indicators. Six of the budget unit's 12 objectives (50%) reported in the 1996-97 executive budget have corresponding performance indicators.

For three objectives, no performance indicators are reported at all. For example, there are no corresponding indicators reported for an objective that states, “The Administration Program will continue to allocate state and federal funds to all 66 local education agencies and selected private providers that have demonstrated an ability to provide adult education services to the target population.”

For another three objectives, descriptive information is reported instead of true indicators. For example, an objective of the Adult Basic Education Program addresses the division's role in initiating public and private sector involvement in the adult education program. That objective is followed by descriptive information that says, “Increase public notification of the availability of state and federal funds and resources to support adult education instructional programs statewide.” This information details responsibilities of the program, not its performance.

### **Budget Unit 19-688: Food and Nutrition**

We analyzed 1 mission, 1 goal, 3 objectives, and 62 performance indicators for Food and Nutrition and its 3 executive budget programs.

- **Food and Nutrition** (1 mission, 0 goals, 0 objectives, and 0 performance indicators)
  - **Program A: Administration** (0 missions, 1 goal, 1 objective, and 11 performance indicators)
  - **Program B: School Food and Nutrition** (1 mission, 1 goal, 1 objective, and 22 performance indicators)

- **Program C: Day Care Food and Nutrition** (0 missions, 1 goal, 1 objective, and 29 performance indicators)

Two programs share one objective, which addresses multiple topics. The Administration and School Food and Nutrition programs share an almost identical objective. This objective includes multiple topics. As a result, the distinction between these two programs may be unclear to users of the executive budget. In addition, users may become confused about which of the target areas reflected in the objective are being addressed by corresponding performance indicators.

The two programs share an objective that addresses six topics. It states that the programs will continue to ensure compliance with federal and state regulations through (1) application review and approval, (2) on-site monitoring, (3) individual training, (4) training in groups, and (5) auditing for all subprograms, and (6) to extend all program services to all eligible participants. The only difference is that in the School Food and Nutrition Program, the objective specifically lists each subprogram to be audited.

Two executive budget programs that address similar areas and share nearly identical objectives could be confusing to users of the executive budget. In addition, because the objective addresses multiple topics, users may become confused about which of the target areas is being addressed. They may also not be able to tell which part of the objective corresponding performance indicators are measuring progress toward.

### **Budget Unit 19-691: Office of Research and Development (ORD)**

We analyzed 5 missions, 0 goals, 14 objectives, and 148 performance indicators for ORD and its 4 executive budget programs.

- **ORD** (1 mission, 0 goals, 0 objectives, and 0 performance indicators)
- **Program A: Administrative Support** (1 mission, 0 goals, 3 objectives, and 18 performance indicators)

- **Program B: Professional Accountability** (1 mission, 0 goals, 2 objectives, and 81 performance indicators)
- **Program C: Management Information Systems** (1 mission, 0 goals, 4 objectives, and 43 performance indicators)
- **Program D: Educational Accountability** (1 mission, 0 goals, 5 objectives, and 56 performance indicators)

Several ORD objectives address multiple topics and are very lengthy. Specifically, 6 of the 14 (43%) objectives reported in the executive budget for ORD address multiple topics. In addition, several objectives are very lengthy. The ORD objectives range from 24 to 294 words long. Lengthy objectives that address multiple topics may confuse users of the executive budget. In addition, users may not be able to determine which of the many target areas is being addressed by corresponding performance indicators. Finally, some users may dismiss the objectives because of their complexity.

Some descriptive information is reported as performance indicators. This descriptive information includes responsibilities, duties, or general background of ORD. Specifically, we found that 1% (2 of 206) of all data reported as performance indicators are not classifiable as such. That is, in addition to the 198 performance indicators we assessed, the executive budget reports 2 pieces of information as indicators, which do not fall into the classifications of inputs, outputs, outcomes, efficiency, quality indicators or explanatory information.

For example, an objective of the Management Information Systems Program addresses ORD's role in developing, enhancing, and maintaining education application systems and databases. That objective is followed by descriptive information that says, "Further implementation of Data Transfer Management system, an automated system to track and monitor file transfer to and from districts. This system is a critical component in the implementation of the integrated database reporting concept." This information describes a database system within the program, not the program's performance.

Some objectives reported for ORD do not have corresponding performance indicators. Specifically, 14%

(2 of 14) of OED's reported objectives do not have corresponding performance indicators. We found these objectives in the *Administrative Support and Educational Accountability* programs.

For example, no corresponding indicators are reported for an objective that states, "The Educational Accountability Program, through the Bureau of Pupil Accountability, will continue to develop and administer a statewide multigrade testing program to provide student, school, district, and state-level achievement results based on state curriculum standards and national benchmarks."

### **Budget Unit 19-092: Office of Special Educational Services (OSES)**

We analyzed 3 missions, 0 goals, 14 objectives, and 154 performance indicators for OSES and its 4 executive budget programs.

- **OSES** (1 mission, 0 goals, 0 objectives, and 0 performance indicators)
  - **Program A: Administration** (1 mission, 0 goals, 2 objectives, and 28 performance indicators)
  - **Program B: Compliance** (1 mission, 0 goals, 7 objectives, and 68 performance indicators)
  - **Program C: Coordination, Appraisal, and Program Planning (CAPP)** (1 mission, 0 goals, 4 objectives, and 41 performance indicators)
  - **Program D: Subgrantee** (1 mission, 0 goals, 1 objective, and 17 performance indicators)

Some OSES objectives address multiple topics. Specifically, 2 of the 14 (14%) objectives reported address multiple subjects. For example, one objective for the Administration Program states that the program will (1) provide leadership, (2) technical assistance, (3) overall supervision and (4) quality assurance of programs and direct services provided to children with disabilities. . . (5) . . . direct research and needs assessments to determine priorities for service and personnel development in the

implementation and enhancement of services for exceptional children.

**Some descriptive information is reported as performance indicators.** This descriptive information includes responsibilities, duties, or general background of OSES. Specifically, we found that 4% (5 of 150) of all data reported as performance indicators are not classifiable as such. That is, in addition to the 150 performance indicators we assessed, the executive budget reports as indicators 5 pieces of information that do not fall into the classifications of input, output, outcome, efficiency, or quality indicators, or explanatory information.

For example, an objective of the CAPP Program addresses OSES's role in developing, revising, reviewing, and approving evaluation, data collection procedures, and curricula for children with exceptional needs. This objective is followed by one example of descriptive information that says, "Data Collection/Develop and Revise as Necessary: Infants/Toddler Tasking System (ITTS)." This information refers to a system that is in use, not the performance of the CAPP Program.

#### **Budget Unit 19-613: Office of Vocational Education (OVE)**

We analyzed 3 missions, 0 goals, 17 objectives, and 207 performance indicators for OVE and its 5 executive budget programs.

- **OVE** (1 mission, 0 goals, 0 objectives, and 3 performance indicators)
  - **Program A: Administration** (0 missions, 0 goals, 28 objectives, and 119 performance indicators)
  - **Program B: Vocational Education** (1 mission, 0 goals, 2 objectives, and 34 performance indicators)
  - **Program C: Proprietary Schools** (1 mission, 0 goals, 2 objectives, and 16 performance indicators)
  - **Program D: Pell Grant** (1 mission, 0 goals, 2 objectives, and 3 performance indicators)

- **Program E: Job Training Partnership Act** (1 mission, 0 goals, 3 objectives, and 15 performance indicators)

**Some OVE objectives address multiple topics.** Specifically, 12 of the 37 (32%) objectives reported for the OVE programs address multiple subjects. For example, one objective for the Vocational Education Program addresses three topics: provide state funding for (1) Occupational Competency Testing, (2) Statewide Quickstart, and (3) High Schools that Work (HSTW).

**Some descriptive information is reported as performance indicators.** This descriptive information includes responsibilities, duties, or general background of OVE. Specifically, we found that 8% (18 of 225) of all data reported as performance indicators are not classifiable as such. That is, in addition to the 207 performance indicators we assessed, the executive budget reports as indicators 18 pieces of information that do not fall into the classifications of input, output, outcome, efficiency, or quality indicators, or explanatory information.

For example, an objective of the Administration Program addresses OVE's role in coordinating and monitoring the services and activities for special populations. This objective is followed by descriptive information that says, "The administration of vocational education programs funded through Perkins Act Basic Grant funds at the local level must provide for the equitable participation of special populations." This information details responsibilities of the program, not its performance.

**Some objectives reported for OVE do not have corresponding performance indicators.** These objectives lack performance indicators either because no performance indicators are reported at all or because descriptive information is reported as performance indicators. Although 22 of OVE's 37 reported objectives (59%) have corresponding performance indicators, 15 (41%) do not.

For seven objectives, no performance indicators are reported. For example, no corresponding indicators are reported for an objective that states, "The Proprietary Schools Program will continue to promote the public health, safety and welfare by safeguarding the people and the legitimate proprietary schools of this State against incompetent, dishonest, or unprincipled trade, technical and business schools of various kinds. . . ."



For another eight objectives, descriptive information is reported as performance indicators. For example, an objective of the Administration Program addresses OVE's role in administering the Sex Equity, Single Parent, Displaced Homemaker, Single Parent Wives, Career Guidance, and Vocational Counseling programs. This objective is followed by descriptive information that says, "Each recipient of Perkins Act Basic Grant funds must expend 10% of these moneys for the purpose of Career Guidance and Counseling. This totals approximately \$1.6 million dedicated to this purpose state-wide." This information details the requirements of the Perkins grant, not the performance of the Administration Program.

### **Budget Unit 19-695: Minimum Foundation Program (MFP)**

We analyzed 2 missions, 9 goals, 0 objectives, and 129 performance indicators for MFP and its sole executive budget program.

- **MFP** (1 mission, 0 goals, 0 objectives, and 0 performance indicators)
  - **Program A: Minimum Foundation Program** (1 mission, 9 goals, 0 objectives, and 129 performance indicators)

**Some MFP goals address multiple topics.** Specifically, 3 of the 9 (33%) goals reported for the Minimum Foundation Program address multiple subjects. For example, one goal has two components: (1) all teachers and administrators will perform at or above a statewide performance standard, and (2) the quality of the teaching and administrative staff will be improved as measured by the National Teacher Examination scores and the amount of postgraduate study. When single goals include multiple topics, users of the executive budget may become confused about which of the topics is being addressed, or if it provides direction toward achieving the mission.

**The executive budget does not report any objectives for the MFP program.** Although the executive budget reports 129 performance indicators for this program, it does not report any objectives. Without objectives, readers of the executive budget cannot determine what targets the performance indicators are measuring progress toward.

Objectives are important because they specify desired levels of performance and time frames for accomplishment. According to a GASE official, objectives should be reported for all governmental programs. He stated that as a general rule, objectives should cover only one area, be brief, and be measurable and timebound. He also stated that objectives should have performance indicators that measure progress made toward those objectives. If objectives are not reported with corresponding performance indicators, readers of the executive budget will not be able to determine how well programs are achieving their targets.

**The executive budget reports a mix of performance indicator types for MFP.** Of the 129 performance indicators reported, 5 (4%) measure input, 29 (23%) measure output, 47 (36%) measure outcome, 23 (18%) measure efficiency, and 25 (19%) are either quality indicators or explanatory information. Because there is a mix of the various types of performance indicators, users of the executive budget can better determine how well MFP did what it was supposed to do, how much it cost to produce the result, and the resources consumed in producing that result.

However, although MFP has a variety of performance indicators reported, measurable and timebound objectives are necessary for users of the executive budget to understand the information provided by these performance indicators. GASE and OPI officials agreed that performance indicators are most effective when linked with measurable and timebound targets for accomplishment.

**Some descriptive information is reported as performance indicators.** Generally, we found that some descriptive information, which includes responsibilities, duties, or general background of MFP, is reported as performance indicators. Specifically, we found that 4% (5 of 129) of all data reported as performance indicators are not classifiable as such. That is, in addition to the 129 performance indicators we assessed, the executive budget reports as indicators 5 pieces of information that do not fall into the classifications of input, output, outcome, efficiency, or quality indicators, or explanatory information.

### **Budget Unit 19-696: Professional Improvement Program (PIP)**

We analyzed 1 mission, 1 goal, 1 objective, and 3 performance indicators for PIP and its sole executive budget program.

- **PIP** (1 mission, 0 goals, 0 objectives, and 0 performance indicators)
  - **Program A: Teacher Payments** (0 missions, 1 goal, 1 objective, and 3 performance indicators)

Our assessment of the mission, goal, objective, and performance indicators did not reveal any findings other than those reported in the overall analysis section on pages 103 through 113 of this chapter.

### **Budget Unit 19-697: Supplemental Education Assistance (SEA)**

We analyzed 0 missions, 0 goals, 3 objectives, and 28 performance indicators for SEA and its 5 executive budget programs.

- **SEA** (1 mission, 0 goals, 0 objectives, and 9 performance indicators)
  - **Program A: Required Services** (1 mission, 0 goals, 1 objective, and 4 performance indicators)
  - **Program B: School Lunch Salary Supplements** (1 mission, 0 goals, 1 objective, and 6 performance indicators)
  - **Program C: Transportation** (1 mission, 0 goals, 1 objective, and 3 performance indicators)
  - **Program D: Textbook Administration** (1 mission, 0 goals, 1 objective, and 4 performance indicators)

- **Program E: Textbooks** (1 mission, 0 goals, 1 objective, and 2 performance indicators)

The **Textbook Administration and Textbooks** programs share an identical objective and performance indicator. As a result, the distinction between these two programs may be unclear to users of the executive budget. In addition, readers of the executive budget may not be able to determine whether they are two separate programs doing the same thing.

According to the program missions, both of these programs provide reimbursements to nonpublic schools for costs associated with textbooks. Each program has only one objective, which states that the programs will equitably distribute the appropriated level of state support to each of the eligible nonpublic schools that apply for state aid during each fiscal year. Also, each program lists "number of students" as a corresponding performance indicator.

Two executive budget programs that deal with almost identical areas and share identical objectives and performance indicators could be confusing to users of the executive budget.

The executive budget reports nine indicators without any objectives for the SEA budget unit. Although the executive budget reports a mission and nine performance indicators for the SEA budget unit, no objectives are reported. As a result, readers of the executive budget may not be able to tell from the performance indicators specifically what the program is intended to accomplish.

According to the OASB Assistant Director of Research, all programs should report goals, objectives, and performance indicators. Performance indicators should be based on measurable and timebound objectives so that agency officials and legislators can determine what the programs are trying to accomplish. Without objectives, readers of the executive budget may not be able to determine what targets the programs are seeking to accomplish.

### **Budget Unit 19-658: Office of Educational Support Programs (OESP)**

We analyzed 6 missions, 3 goals, 13 objectives, and 54 performance indicators for OESP and its 5 executive budget programs.

- **OESP** (1 mission, 0 goals, 0 objectives, and 0 performance indicators)
  - **Program A: Administration** (1 mission, 0 goals, 2 objectives, and 0 performance indicators)
  - **Program B: Educational Support Programs** (1 mission, 0 goals, 5 objectives, and 23 performance indicators)
  - **Program C: Consolidated Federal Programs** (1 mission, 0 goals, 3 objectives, and 18 performance indicators)
  - **Program D: Title I and Migrant Education** (1 mission, 2 goals, 6 objectives, and 12 performance indicators)
  - **Program E: Auxiliary Programs** (1 mission, 0 goals, 1 objective, and 1 performance indicator)

**Some OESP objectives address multiple topics.** Specifically, 9 of the 17 (53%) objectives reported for OESP include multiple parts. These 9 objectives are reported for the Educational Support, Consolidated Federal, and Auxiliary programs. For example, one objective presented for the Educational Support Program is 84 words long and addresses three topics that relate broadly to race and gender desegregation.

**Some objectives reported for OESP do not have corresponding performance indicators.** Specifically, 29% (5 of 17) of the OESP objectives do not have corresponding performance indicators. We found these five objectives in the Administration and Title I and Migrant Education programs. For example, although the Administration Program reports an objective to foster coordination and collaboration in the planning and delivery of service to its clients/recipients, no corresponding indicators of the program's performance in this regard are reported.

### **Budget Unit 19-699: Special School District No. 1 (SSD #1)**

We analyzed 2 missions, 2 goals, 11 objectives, and 77 performance indicators for SSD #1 and its 2 executive budget programs.

- **SSD #1** (1 mission, 0 goals, 0 objectives, and 0 performance indicators)
  - **Program A: Administration** (0 missions, 1 goal, 3 objectives, and 34 performance indicators)
  - **Program B: Instruction** (1 mission, 1 goal, 8 objectives, and 43 performance indicators)

#### **Some SSD #1 objectives address multiple topics.**

Specifically, all 3 objectives reported for the Administration Program address multiple subjects. As an example, one objective addresses four topics: (1) ensure delivery of direct services as mandated in each student's Individual Education Program (IEP); (2) implement all policies and procedures enacted by BESE; (3) evaluate all SSD #1 personnel, and (4) provide professional development activities.

**Some descriptive information is reported as performance indicators.** This descriptive information includes responsibilities, duties, or general background of SSD #1. We found that 1% (1 of 78) of all data reported as performance indicators are actually descriptive information rather than performance indicators. That is, in addition to the 77 performance indicators we assessed, the executive budget reports as an indicator one piece of information that does not fall into the classification of input, output, outcome, efficiency, or quality indicators, or explanatory information.

Specifically, descriptive information that says, "Update SSD #1 Operating Manual" is reported as a performance indicator for the Administration Program. This information details responsibilities of the program, not its performance.

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## Recommendations

- 6.8** For future editions of the executive budget, OPB, DOE, and legislative staff should work together to develop goals that are concise and that do not address multiple topics. Reporting well-crafted goals will help users of the executive budget understand how DOE plans to address its mission.
- 6.9** For future editions of the executive budget, OPB, DOE, and legislative staff should work together to develop objectives for all programs that are concise and do not address multiple topics. OPB and DOE should also ensure that identical objectives and performance indicators are not used for different programs. These improvements will help users of the executive budget see desired levels of performance and progress made toward those targeted levels of performance.
- 6.10** OPB, DOE, and legislative staff should work together to ensure that only true performance indicators are reported in the executive budget as performance indicators. That is, descriptive information that does not indicate program performance should not be reported as performance indicators. They should also ensure that all performance indicators correspond with measurable and timebased objectives. Implementing this recommendation will help ensure that users of the executive budget receive useful, relevant information on program accomplishments as gauged against specific targets.

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## Chapter 7: Special Schools and Commissions

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### Chapter Conclusions

Nine budget units are labeled as "Special Schools and Commissions" for budgetary purposes in the 1996-97 executive budget.<sup>1</sup> These budget units focus primarily on providing special education to exceptional children in our state. In addition, other entities provide educational support through financial grants, telecommunications, coordination of services, and other activities. According to the state's June 28, 1996, Supplemental Information to the Comprehensive Annual Financial Report, expenditures for Special Schools and Commissions totaled over \$69 million for fiscal year 1996. According to Act 17 of the 1996 regular session, authorized positions for fiscal year 1997 for Special Schools and Commissions totaled 857.

The purpose and clientele of the various Special Schools and Commissions programs may not be clearly evident to users of the 1996-97 executive budget. This is because there are no missions clearly labeled as such in the executive budget. However, we identified information in the program descriptions that could be used to develop missions in the future. We assessed this information as missions for purposes of our report.

We found that the majority of information we assessed as missions identifies an overall purpose and the clients served and is also organizationally acceptable. That is, this information, although not labeled as missions in the executive budget, is included in agency operational plans. If they are not included in operational plans, we checked with agency officials to determine if the information is correctly portrayed in the executive budget. The information we assessed as missions is also consistent with federal and state laws. Therefore, it communicates useful data and may provide a basis for developing labeled missions for future editions of the executive budget.

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<sup>1</sup> B050 is also listed as one of the Special Schools and Commissions in the executive budget. However, we deal with B050 separately in Chapter 5.



Although there are few goals reported for Special Schools and Commissions, the reported goals are easily identifiable. With the exception of four pieces of information we assessed as goals, the majority of goals are labeled as such. The labeled goals and information we assessed as goals are also consistent with federal and state laws. As a result, users of the executive budget can be assured that the operations of Special Schools and Commissions as defined by these goals are legislatively authorized.

Legislators cannot tell from the goals, however, what the Special Schools and Commissions budget units and executive budget programs are seeking to accomplish. This is because, although the majority of reported goals are consistent with the information we assessed as missions and reflect the destination toward which executive budget programs are striving, they do not provide a sense of direction for the agency.

Legislators and other users of the executive budget also cannot use the objectives and performance indicators reported for Special Schools and Commissions to determine program progress and accomplishments. This is because the majority of reported objectives are not measurable or timebound. Consequently, most of the performance indicators reported do not measure progress made toward the objectives. In addition, the majority of performance indicators are outputs and inputs. Although 21% of performance indicators show outcome, the majority of them are in one budget unit. Finally, the performance indicators reported for some budget units do not communicate information about the other facets of performance such as effectiveness and efficiency.

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## Background

The 1996-97 executive budget presents financial and performance data related to the major components of the state education system. For budgeting purposes, the executive budget labels a group of nine budget units "Special Schools and Commissions." Four of these budget units focus on providing special education to exceptional children in our state. In addition, the other budget units provide educational support through financial grants, telecommunications, coordination of services, and other activities. For the purposes of this report, we use the term

“Special Schools and Commissions” when discussing the following nine budget units:

1. Louisiana School for the Visually Impaired (19-651)
2. Louisiana School for the Deaf (19-652)
3. Louisiana Special Education Center (19-653)
4. Louisiana School for Math, Science, and the Arts (19-657)
5. Office of Student Financial Assistance (19-661)
6. Louisiana Educational Television Authority (19-662)
7. Council for the Development of French in Louisiana (19-663)
8. State Advisory Council for Vocational Education (19-667)
9. Louisiana Systemic Initiatives Program (19-672)

**Actual Expenditures, Recommended Amounts, Appropriations, Staffing, and Client Groups.** Funding for Special Schools and Commissions comes from a combination of federal and state funds. State funds include direct funds (general fund) and indirect funds (interagency transfers, fees and self-generated revenues, and statutory dedications).

According to the state’s June 30, 1996, *Supplemental Information to the Comprehensive Annual Financial Report*, Special Schools and Commissions expenditures for fiscal year 1996 totaled over \$68 million. The total recommended amount for fiscal year 1997 was \$70,868,998, according to the 1996-97 executive budget. Legislative appropriations for fiscal year 1997 totaled over \$81 million, according to the 1996-97 final appropriations executive summary.

In addition, there are 837 authorized positions for Special Schools and Commissions, according to Act 17 of the 1996 regular legislative session. Special Schools and Commissions serve a variety of clients within the state of Louisiana. Exhibit 7-1 on the following page and Exhibit 7-2 on page 105 summarize funding, staffing, and client data for Special Schools and Commissions.

**Exhibit 7-1**  
**Summary of Actual Expenditures for Fiscal Year 1996**  
**and Recommended Amounts, Appropriated**  
**Amounts, and Staffing Data**  
**For Fiscal Year 1997**  
**Special Schools and Commissions**

Budget Unit	Actual Expenditures for Fiscal Year 1996	Recommended Expenditures for Fiscal Year 1997	Appropriations for Fiscal Year 1997	Funded % from General Fund	Authorized Positions for Fiscal Year 1997
Louisiana School for the Visually Impaired	\$1,693,000	\$1,788,071	\$1,838,200	94%	90
Louisiana School for the Deaf	\$10,071,000	\$10,014,826	\$11,102,028	91%	260
Louisiana Special Education Center	\$1,888,000	\$1,839,871	\$6,014,170	11%	177
Louisiana School for Math, Science, and the Arts	\$1,000,000	\$1,000,000	\$1,000,000	99%	90
Office of Student Financial Assistance	\$13,419,000	\$44,179,214	\$44,179,214	47%	120
Louisiana Educational Television Authority	\$6,267,000	\$6,072,781	\$6,477,781	84%	77
Council for the Development of French in Louisiana	\$287,000	\$14,267	\$260,119	9%	3
State Advisory Council for Vocational Education*	\$179,000	\$187,119	\$187,119	3%	2
Louisiana Systemic Initiatives Program	\$1,487,000	\$1,811,000	\$1,811,000	7%	14
<b>Total</b>	<b>\$29,039,000</b>	<b>\$75,068,658</b>	<b>\$81,566,604</b>	<b>74%</b>	<b>871</b>

\*This council was terminated in June 1997.

Source: Prepared by legislative auditor's staff using data supplied by the 1996-CAPE Supplement, 1996-97 executive budget, and the 1996-97 final appropriations executive summary.

**Exhibit 7-2**  
**Summary of Christie**  
**Special Schools and Commissions**

Special Schools and Commissions (Budget Value)	Description of Citizens	Number Served
Louisiana School for the Visually Impaired	Visually handicapped children 3-21 years of age	
	<ul style="list-style-type: none"> <li>• Residential 40</li> <li>• Non-residential 15</li> </ul>	
Louisiana School for the Deaf	Blinding (impaired) children from birth to 21 years of age (and their parents)	
	<ul style="list-style-type: none"> <li>• Residential 100</li> <li>• Non-residential 98</li> </ul>	
Louisiana Special Education Center	Orthopedically handicapped students 2-21 years of age	
	<ul style="list-style-type: none"> <li>• Residential 75</li> <li>• Non-residential 4</li> </ul>	
Louisiana School for Math, Science, and the Arts	Citizens and high-achieving 11th and 12th-grade students	600
Office of Student Financial Assistance	Students pursuing higher education	
	<ul style="list-style-type: none"> <li>• Student Loans 41,170</li> <li>• Scholarships/Grants 10,774</li> </ul>	
Louisiana Educational Television Authority	Specific educational programs serving	
	• Households with 2-12 Year-Olds	184,000
	• K-12 Students	860,000
	• Teachers/Classrooms	34,000
• Adults	3,000	
Council for the Development of French in Louisiana	Statewide	
	• Speakers of French	342,000
	• Citizens of French Ancestry	1.2 mil.
	Public Schools	
	• Fr.F. through 12th-Grade Students	45,500
	• Teachers	440
	Colleges and Universities	
• College Students/Study Abroad (Scholarships)	50	
• Teachers of French (Continuing Education Grants)	100	
State Advisory Council for Vocational Education <sup>1</sup>	Not available	
Louisiana Systemic Initiatives Program	Public School Teachers	801

<sup>1</sup>This council was terminated in June 1997.

Source: Prepared by legislative auditor's staff using data supplied by the Department of Education and the 1996-97 executive budget program information volume.

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## **Analysis Conducted**

We analyzed the performance data reported in the program information volume of the 1996-97 executive budget for the nine budget units that make up Special Schools and Commissions. We analyzed information we identified and assessed as missions and goals. In addition, we assessed goals, objectives, and performance indicators for these nine budget units, which include 22 executive budget programs within these budget units, against the criteria described in Exhibit 1-3 on page 16 of Chapter 1 of this report.

With the assistance of the OPEB planning analyst for education, we identified 26 pieces of information in the 1996-97 executive budget that could be used to develop missions for future editions of the executive budget. We also assessed ten labeled goals and five pieces of information that could be used to develop goals. Finally, we assessed 54 objectives and 424 performance indicators.

In this chapter, we first report the results of our overall comparison of performance data for Special Schools and Commissions to the established criteria. These findings are on pages 147 through 158. Next, we report the results of our analysis at the executive budget program level of each budget unit on pages 159 through 174. On these pages we also report, where appropriate, findings and recommendations not related to the overall analysis of performance data.

**Overall Analysis of Performance Data Reported for  
Special Schools and Commissions**

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**Reported  
Missions Not  
Easily  
Identifiable****No Missions Labeled as Such in the 1996-97 Executive Budget**

The 1996-97 executive budget does not contain labeled missions for Special Schools and Commissions. Therefore, the missions of the nine Special Schools and Commissions are not easily identifiable. According to the OPB planning analyst for education, missions are often embedded in the program descriptions of agencies' operational plans and the executive budget. Consequently, they are not always labeled as missions in the executive budget. However, users of the executive budget may not be able to understand the purpose and clients of the budget units within Special Schools and Commissions or the programs within those budget units because of missing or embedded missions.

The OPB planning analyst for education informed us that there is no written policy that addresses labeling missions. She said that planning analysts generally decide whether to label missions on a case-by-case basis. In addition, management instructions on budget and operational plan preparation do not mandate that missions be labeled.

With the assistance of the OPB planning analyst, we identified 26 pieces of information in the 1996-97 executive budget that could be used to develop missions for future editions of the executive budget. The OPB planning analyst agreed that we could use and assess this information as missions for the purposes of this report. Based on the results of our assessment, this information could serve OPB and agency officials as a base from which to make decisions about the type of information to include in future editions of the executive budget as labeled missions. Hereafter, the term "mission" is used to refer to labeled missions and the information we assessed as missions.

**Most Goals Are Labeled as Goals in the 1996-97 Executive Budget**

Although we found no labeled missions in the executive budget, the majority of goals are labeled. More specifically, we assessed ten labeled goals and four pieces of information that were not labeled as goals but could be used to develop goals for Special Schools and Commissions. Because the majority of goals are labeled, users of the executive budget should be able to easily identify them. However, this may not be true for the four pieces of information that were not labeled as goals.



We discussed the four pieces of unlabeled information with the OPR planning analyst. She stated that, like missions, goals might be embedded in program descriptions of the executive budget. She agreed that we could use and assess this information as goals for purposes of our report. Based on the results of our assessment, this information (hereafter referred to as goals) could serve OPR and agency officials as a basis from which to make decisions about the type of information to include in future editions of the executive budget as labeled goals. For purposes of the rest of our report, we use the term "goal" to define the labeled goals as well as the information we assessed as goals.

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### Recommendation

- 1.1 Special Schools and Commissions, OPR, and legislative staffs should discuss the merits of labeling missions and goals in the operational plan and the executive budget. OPR should then develop a policy on labeling missions and goals. The policy should state whether missions and goals should be labeled in the operational plan and the executive budget. The policy should be applied consistently. Labeling the missions and goals would help ensure that they are easily identifiable and reported consistently throughout the executive budget.

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### Reported Missions and Goals Consistent With Legal Authority

All missions and goals reported for Special Schools and Commissions budget units and programs in the 1996-97 executive budget are consistent with state and federal law. We compared them with the purposes of various programs identified in federal and state legislation. As a result, users of the executive budget can be assured that the operations of Special Schools and Commissions as defined by these missions and goals are consistent with legal authority.

## **Reported Missions Generally Provide Useful Information**

The majority of missions reported for Special Schools and Commissions budget units and executive budget programs in the 1995-97 executive budget provide useful information. That is, they generally meet the criteria in Exhibit 3-3 described on page 16 in Chapter 1 of this report. With a few exceptions, the missions show overall purposes, identify clients and customers, are organizationally acceptable, and are consistent with information we assessed as missions. As a result, users of the executive budget should be able to determine the purpose of budget units and executive budget programs for Special Schools and Commissions. However, as mentioned on page 149 of this chapter, some of the missions are labeled as missions. Therefore, although the missions meet the criteria, they may not be apparent as missions to users of the executive budget.

As previously stated, we analyzed 26 missions for Special Schools and Commissions. We analyzed nine missions for the nine budget units and 17 missions for related executive-budget programs.

### **All Missions Identify an Overall Purpose**

We found that all 26 missions (100%) identify an overall purpose. According to Messingware and experts at GASB and the Urban Institute, missions should identify the overall purpose of the organization. Because all of the missions identify the overall purpose, users of the executive budget should be able to determine what the Special Schools and Commissions budget units and executive budget programs are designed to accomplish.

### **Almost All Missions Identify Clients and Customers**

We also found that 24 (92%) missions identify clients and customers to be served. The two exceptions are the missions for the Louisiana School for the Deaf (LSD) and the Louisiana Educational Television Authority (LETA). According to experts at GASB and The Urban Institute, missions should identify the clients and customers of the organizations or users of the organization's products or services. Because nearly all of the missions identify clients and customers, users of the executive budget should be able to determine whom the Special Schools and Commissions budget units and programs are supposed to serve.

### **All Information We Assessed as Missions Is Organizationally Acceptable**

We considered each piece of information we assessed as a mission to be organizationally acceptable if it is contained in the program's operational plan. If the information is not included in the operational plan, we checked with agency officials to determine if the information is correctly portrayed in the executive budget. We found that all information we assessed as missions is organizationally acceptable. As a result, users of the executive budget can be assured that all of the mission information is included in the operational plans or agreed upon by agency officials. In addition, the agencies and OPE can use this information to develop labeled missions for future editions of the executive budget.

### **Most Missions Are Consistent With Higher Level Missions**

We analyzed missions to determine if they are consistent with higher level missions. However, we did not assess nine missions (33%) because they lacked a higher level mission. Specifically, we could not assess these missions because there is no overall mission in the executive budget for Special Schools and Commissions. As a result, we analyzed only 17 missions for consistency with higher level missions.

We found that all 17 missions we assessed (100%) are consistent with higher level missions. According to a School Office of Management and Budget official, it is important that agencies create consistent performance data. Because there is consistency among the missions we assessed, users of the executive budget can be assured that each budget unit and executive budget program are striving toward compatible purposes.

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## **Recommendation**

- 7.2 As Special Schools and Commissions, OPE, and legislative staffs discuss the merits of labeling missions, they should also ensure that all missions, at a minimum, meet the criteria described in this report. Reporting and labeling well-crafted missions will help users of the executive budget understand the purpose of and clients served by the Special Schools and Commissions.

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## **Few Goals Reported**

### **The 1996-97 Executive Budget Lacks Goals for the Nine Special Schools and Commissions Budget Units**

The 1996-97 executive budget does not include goals for the Special Schools and Commissions at the budget unit level. The only goals reported are at the executive budget program level. As a result, users of the executive budget may not be able to determine what each Special School and Commission is seeking to accomplish or the general direction toward which each is striving.

### **Executive Budget Does Not Include Goals for Several Executive Budget Programs**

Eight of the 22 (36%) executive budget programs for Special Schools and Commissions do not have goals reported in the executive budget. Without goals at the program level, users of the executive budget may not be able to determine what individual programs are seeking to accomplish. According to the Assistant Director of Research at GIASB, it is appropriate for all programs to have goals that state the general destination toward which the programs are striving. Without goals, it may be difficult for users of the executive budget to determine the general direction of programs.

### **Goals Do Not Communicate General Direction**

All 14 reported goals are consistent with the missions and reflect a final destination. However, two (14%) of the goals do not show a desired direction. As a result, users of the executive budget may not be able to determine the direction that programs for Special Schools and Commissions will be taking toward addressing their missions.

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### Recommendation

- 7.3 Special Schools and Commissions, OPB, and legislative staffs should work together to develop goals for all Special Schools and Commissions budget units and executive budget programs. These goals should be included in future editions of the executive budget. The goals should, at a minimum, meet the criteria described in this report. Reporting well-crafted goals will help users of the executive budget understand how the institutions and programs plan to address their missions.

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### Reported Objectives Not Measurable or Timebound

None of the objectives reported for Special Schools and Commissions in the 1996-97 executive budget are measurable or timebound. We did find that most of the objectives broadly relate to goals, and most specify broad desired end results. However, objectives that are not measurable and timebound do not specify desired levels of performance or time frames for accomplishment. As a result, legislators making budgetary decisions might not be able to tell how well programs are progressing or how timely the programs' accomplishments are being made.

Overall, we found that all (15 of 15 or 100%) of the objectives that have corresponding goals reported in the executive budget broadly relate to those goals. In addition, all 54 (100%) objectives specify broad desired end results. However, none of the objectives are measurable or timebound. According to a variety of sources including *Management* and a GAOB official, objectives should be measurable and timebound to provide meaningful information. Objectives that do not quantify targets and timetables give programs nothing toward which to strive. In addition, related performance indicators cannot measure progress made toward such objectives.

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### Recommendation

- 7.4 Special Schools and Commissions, OPB, and legislative staffs should work together to develop objectives that are measurable and timebound for Special Schools and Commissions. Only

measurable and timebound objectives should be included in future editions of the executive budget. Measurable and timebound objectives will provide users of the executive budget with specific levels of desired performance and timetables for accomplishment.

### **Reported Performance Indicators Do Not Measure Progress Made**

#### **Performance Indicators Reported in the 1996-97 Executive Budget Do Not Measure Progress Made Toward Stated Objectives**

Overall, the performance indicators reported in the 1996-97 executive budget for Special Schools and Commissions do not measure progress made toward the stated objectives. The performance indicators are consistent with the objectives and are easy to understand. However, when performance indicators do not measure progress made toward objectives, they do not communicate how well a program did what it was supposed to do. Therefore, users of the executive budget may not be able to determine how effectively and efficiently a program is performing.

We assessed 424 performance indicators reported for Special Schools and Commissions. We found that none of them measure progress made toward the stated objectives. However, we did find that nearly all performance indicators broadly relate to the objectives, and the majority (407 or 96%) are clear, easily understood, and non-technical.

#### **Majority of Performance Indicators Have Measurable Components**

It should be noted that 405 (96%) of the performance indicators have measurable components. That is, they include a numeric base such as a number, percent, or regional average. However, none of these performance indicators measure progress toward the stated objectives. If the objectives had included specific targets for accomplishment, the performance indicators may have measured progress toward them.

According to the Assistant Director of Research at CIASB, it is important for objectives to be measurable and timebound. Performance indicators can only measure progress toward objectives that have measurable targets and dates.

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## Recommendation

- 7.5 Special Schools and Commissions, OPE, and legislative staffs should work together to develop improved performance indicators for future editions of the executive budget. The performance indicators should, at a minimum, be consistent with the stated objectives, measure progress made toward those objectives, and be clear, easily understood, and non-technical. Including performance indicators with those characteristics will help users of the executive budget see progress made by programs toward stated objectives.

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### Majority of Outcome Indicators Reported for Single Budget Unit

The majority of outcome indicators reported in the 1996-97 executive budget for Special Schools and Commissions are reported for a single budget unit. Although 89 (33%) performance indicators measure outcome, the majority (80) are reported for the Louisiana Systemic Initiatives Program (budget unit 10-671). In addition, the majority of performance indicators for Special Schools and Commissions measure output. When programs have no input, outcome, efficiency, or quality performance indicators, users of the executive budget cannot determine how well a program did what it was supposed to do. In addition, they may not be able to determine how much it cost to produce a result, or the total resources consumed in producing that result.

Exhibit 7-3 on the following page summarizes the types of performance indicators reported in the executive budget for each Special Schools and Commissions budget unit.

**Exhibit 7-3**  
**Indicator Types Reported in 1996-97 Executive Budget**  
**Special Schools and Commissions**

Budget Units	Input	Output	Outcome	Efficiency	Explanatory	Total Indicators
Louisiana School for the Visually Impaired	15	27	1	7	0	51
Louisiana School for the Deaf	14	44	0	8	1	67
Louisiana Special Education Center	0	8	1	11	0	21
Louisiana School for Math, Science, and the Arts	4	11	5	11	5	36
Office of Student Financial Assistance	14	56	3	3	8	84
Louisiana Educational Television Authority	8	4	1	2	1	16
Council for the Development of Programs in Louisiana	3	3	8	0	8	22
State Advisory Council for Vocational Education*	8	0	8	0	8	24
Louisiana Systemic Initiatives Program	8	44	88	3	10	154
<b>Total</b>	<b>65</b>	<b>214</b>	<b>89</b>	<b>38</b>	<b>28</b>	<b>404</b>
<b>Percent</b>	<b>16%</b>	<b>53%</b>	<b>22%</b>	<b>9%</b>	<b>7%</b>	<b>100%</b>

\*The council was terminated in June 1997.

Source: Prepared by legislative auditor's staff using performance indicators reported for Special Schools and Commissions in the 1996-97 executive budget.

According to both GASS and *Management*, programs should develop a variety of the different types of performance indicators. A staff member from House Legislative Services agreed that a variety of performance indicators, including efficiency and effectiveness indicators, should be developed and used by the agencies. GASS also recommends that agency officials, planning office personnel, and legislators work together to develop the appropriate set of performance indicators.

GASS also recommends reporting explanatory information with performance indicators. Explanatory information includes a variety of information about the environment and other factors that might affect an organization's performance.

## Recommendation

- 7.6 Special Schools and Commissions, OPE, and legislative staffs should work together to ensure that each program develops a mix of the various types of performance indicators described in this report with



useful explanatory information for inclusion in future editions of the executive budget. The mix of indicators should communicate all pertinent aspects of program performance. The staff should make special efforts to develop outcome indicators. Implementing this recommendation will help ensure that users of the executive budget can see actual program goals by the programs.

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### **Too Many Performance Indicators Reported**

There are 424 performance indicators reported in the 1996-97 executive budget for Special Schools and Commissions. As stated previously, none of these performance indicators measure progress made toward the objectives. According to the Assistant Director of Research at GASS, too many performance indicators are reported in the 1996-97 executive budget for Special Schools and Commissions. He stated that excessive performance data can be confusing and may "overload" users of external documents such as the executive budget. In addition, he stated that performance data in documents such as the executive budget should be limited to minimize confusion.

The assistant director also stated that when performance indicators are reported in a document such as the executive budget, users must be assured that they are linked to measurable and timebound objectives. Performance indicators can only measure progress toward objectives that have measurable targets and dates. Including measurable and timebound objectives in external documents, such as the executive budget, is one way to limit the quantity of performance indicators.

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### **Recommendation**

- 3.7 Special Schools and Commissions, OPR, and legislative staffs should work together to limit the number of performance indicators reported in future editions of the executive budget. Only those that are of interest to legislators and other users of the executive budget should be included. The staffs should also ensure that all performance indicators reported are linked to measurable and timebound objectives. Implementing this recommendation should help reduce the size of the executive budget while improving the quality of the information reported.

**Analysis of Performance Data Reported for the Nine  
Individual Special Schools and Commissions**

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**Budget Units'  
Reported  
Performance  
Data Lack  
Usefulness****Performance Data Reported for the Nine Individual  
Special Schools and Commissions May Not Provide  
Useful Information for Decision Makers**

The majority of performance data reported for the nine individual Special Schools and Commissions in the 1998-97 executive budget do not meet all of the criteria described in Exhibit 1-3 in Chapter 1 on page 16. As a result, users of the executive budget may not be able to determine what the Special Schools and Commissions are trying to accomplish or the extent to which they are reaching their targets. In addition, legislators and others may not be able to use the performance data to make funding decisions.

Although the majority of missions we assessed for the Special Schools and Commissions meet all criteria, the majority of goals, objectives, and performance indicators do not. As previously mentioned, few of the reported goals provide a sense of direction. Also, none of the objectives are measurable or time-bound. Finally, the majority of performance indicators that measure outcomes are reported for a single budget unit, and none of the indicators measure progress made toward the stated objectives. See Exhibit 2-4 on page 162 and Exhibit 2-5 on page 163 for additional information on the assessment of performance data against the established criteria.

**Exhibit 7-4**  
**Percent of Missions and Goals That Meet Criteria**  
**Special Schools and Commissions**

Budget Unit	Missions			Goals	
	Identifies Overall Purpose %	Identifies Climate and Outcomes %	Organizationally Acceptable %	Consistent with Higher Level Mission %	Provides Basis of Direction, Methods, Resources %
Legislative School for the Visually Impaired	100 (1 of 1)	100 (1 of 1)	100 (1 of 1)	100 (1 of 1)	0 (0 of 1)
Legislative School for the Deaf	100 (1 of 1)	80 (1 of 1)	100 (1 of 1)	100 (1 of 1)	100 (1 of 1)
Legislative Special Education Center	100 (1 of 1)	100 (1 of 1)	100 (1 of 1)	100 (1 of 1)	50 (1 of 2)
Legislative School for Math, Science, and the Arts	100 (4 of 4)	100 (4 of 4)	100 (4 of 4)	100 (1 of 1)	0 (0 of 1)
Office of Student Financial Assistance	100 (1 of 1)	100 (1 of 1)	100 (1 of 1)	100 (1 of 1)	0 (0 of 1)
Legislative Educational Television Authority	100 (1 of 1)	47 (2 of 3)	100 (1 of 1)	100 (1 of 1)	0 (0 of 1)
Council for the Development of Friends in Louisiana	100 (1 of 1)	100 (1 of 1)	100 (1 of 1)	100 (1 of 1)	0 (0 of 1)
State Advisory Council for Vocational Education*	100 (1 of 1)	100 (1 of 1)	100 (1 of 1)	100 (1 of 1)	0 (0 of 1)
Legislative Systemic Initiatives Program	100 (1 of 1)	100 (1 of 1)	100 (1 of 1)	100 (1 of 1)	100 (1 of 1)
<b>Total</b>	<b>100</b> <b>(26 of 26)</b>	<b>92</b> <b>(24 of 26)</b>	<b>100</b> <b>(26 of 26)</b>	<b>100</b> <b>(19 of 19)</b>	<b>18</b> <b>(4 of 22)</b>

\*This council was terminated in June 1997.

Source: Prepared by legislative auditor's staff from comparisons made between 1996-97 executive budget performance data and the criteria listed in Exhibit 1.3 on page 51 in Chapter 1.

**Exhibit 7-5**  
**Percent of Objectives and Performance Indicators That Meet Criteria**  
**Special Schools and Commissions**

Budget Code	Objective				Performance Indicators		
	Completed vs. Goal %	Measurable %	Timeliness %	Specific Detail and Effort %	Minimum Program Multi- Yeared Objective %	Completed vs. Goal Objective %	Class Quality Unimpaired and Non- Impaired %
Leominster School for the Visually Impaired	100 (2 of 2)	0 (0 of 2)	0 (0 of 2)	100 (2 of 2)	0 (0 of 1)	0 (0 of 2)	0 (0 of 2)
Leominster School for the Deaf	0 (0 of 1)	0 (0 of 1)	0 (0 of 1)	100 (1 of 1)	0 (0 of 1)	0 (0 of 1)	0 (0 of 1)
Leominster Special Education Center	0 (0 of 1)	0 (0 of 1)	0 (0 of 1)	100 (1 of 1)	0 (0 of 1)	0 (0 of 1)	0 (0 of 1)
Leominster Adult for Blind, Severely and/or Deaf	0 (0 of 1)	0 (0 of 1)	0 (0 of 1)	100 (1 of 1)	0 (0 of 1)	0 (0 of 1)	100 (1 of 1)
Office of Student Financial Assistance	100 (7 of 7)	0 (0 of 7)	0 (0 of 7)	100 (7 of 7)	0 (0 of 7)	100 (7 of 7)	0 (0 of 7)
Leominster Educational Services Authority	0 (0 of 1)	0 (0 of 1)	0 (0 of 1)	100 (1 of 1)	0 (0 of 1)	100 (1 of 1)	0 (0 of 1)
Council for the Development of French in Leominster	100 (1 of 1)	0 (0 of 1)	0 (0 of 1)	100 (1 of 1)	0 (0 of 1)	100 (1 of 1)	100 (1 of 1)
State Advisory Council for Vocational Education*	None reported	None reported	None reported	None reported	None reported	None reported	None reported
Leominster Systems District in Program	0 (0 of 1)	0 (0 of 1)	0 (0 of 1)	100 (1 of 1)	0 (0 of 1)	0 (0 of 1)	0 (0 of 1)
<b>Total</b>	<b>0</b> <b>(0 of 14)</b>	<b>0</b> <b>(0 of 14)</b>	<b>0</b> <b>(0 of 14)</b>	<b>100</b> <b>(14 of 14)</b>	<b>0</b> <b>(0 of 14)</b>	<b>100</b> <b>(14 of 14)</b>	<b>0</b> <b>(0 of 14)</b>

\*This council was terminated in June 1987.

Notes: Prepared by legislative auditor's staff from comparisons made between 1996-97 executive budget performance data and the criteria listed in Exhibit 7.1 on page 161 of Chapter 7.

The following findings provide analysis of missions, goals, objectives, and performance indicators reported in the executive budget for each executive budget program within each special school or commission. We also report findings and recommendations (if applicable) not discussed in the overall analysis on pages 147 through 158 of this chapter. See Chapter 2 for additional information on program descriptions.

### **Budget Unit 19-651: Louisiana School for the Visually Impaired (LSVI)**

We analyzed 3 missions, 3 goals, 7 objectives, and 31 performance indicators for LSVI and its 3 executive budget programs.

- **LSVI** (1 mission, 0 goals, 0 objectives, and 0 performance indicators)
  - **Program A: Administration/Support** (0 missions, 1 goal, 4 objectives, and 20 performance indicators)
  - **Program B: Instructional Services** (1 mission, 1 goal, 2 objectives, and 21 performance indicators)
  - **Program C: Residential Services** (1 mission, 1 goal, 1 objective, and 10 performance indicators)

Our analysis of the information we assessed as missions, goals, objectives, and performance indicators did not reveal any findings other than those reported in the overall analysis section on pages 147 through 158.

### **Budget Unit 19-653: Louisiana School for the Deaf (LSD)**

We analyzed 3 missions, 1 goal, 17 objectives, and 83 performance indicators for LSD and its 4 executive budget programs.

- **LSD** (1 mission, 0 goals, 0 objectives, and 0 performance indicators)
  - **Program A: Administration/Support Services** (1 mission, 0 goals, 5 objectives, and 10 performance indicators)
  - **Program B: Instructional Services** (1 mission, 1 goal, 8 objectives, and 63 performance indicators)
  - **Program C: Residential Services** (1 mission, 0 goals, 2 objectives, and 10 performance indicators)

- **Program D: Auxiliary Programs**  
(1 mission, 0 goals, 1 objective, and 0 performance indicators)

**Some descriptive information is reported as performance indicators.** This descriptive information includes broad information on attendance at various meetings and events. Specifically, we found that 6% (3 of 48) of all data reported as performance indicators do not actually constitute performance indicators. That is, in addition to the 83 performance indicators we assessed, the executive budget reports as indicators five pieces of information that do not fall into the classifications of input, output, outcome, efficiency, or quality indicators, or explanatory information. As a result, users of the executive budget may be hindered with excessive descriptive information that does not measure progress made toward objectives.

For example, an objective of the Administration/Support Program is to provide information to individuals and groups concerning the school, its students, and its programs. That objective is followed by descriptive information that says, "Number of people attending: athletics." This information describes attendance at certain school events, not the program's performance regarding providing information to the public.

When descriptive information is reported as performance indicators, users of the executive budget may think the information is designed to measure progress made toward related objectives. However, descriptive information does not communicate to users of the executive budget whether LSD is accomplishing its stated objectives.

**Some objectives reported for LSD do not have corresponding performance indicators.** These objectives lack performance indicators either because no performance indicators are reported at all or because descriptive information is reported as performance indicators. Six of LSD's 17 objectives (35%) reported in the 1996-97 executive budget do not have corresponding performance indicators.

For five objectives, no performance indicators are reported at all in the 1996-97 executive budget. For example, no corresponding indicators are reported for an objective that states that the Administration/Support Program will provide systematic fiscal operation and management functions of the school.



For the sixth objective, descriptive information is reported as a performance indicator. Specifically, an objective of the Auxiliary Programs addresses LSD's Student Activity Center and its role in providing an outlet for the social, cultural, and recreational needs of the students. That objective is followed by descriptive information that says, "Activities include workshops and seminars on substance abuse and a variety of social development functions." This information describes activities offered by the program, not its performance.

At a minimum, programs should have measurable and timebound objectives with corresponding performance indicators. If objectives are reported without corresponding performance indicators, they do not communicate a program's progress made toward targeted levels of accomplishment.

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### Recommendations

- 7.8 OPB should work with LSD officials and legislative staff to develop measurable and timebound objectives with corresponding performance indicators for inclusion in future editions of the executive budget. Implementing this recommendation will ensure that the executive budget communicates specific targeted levels of performance and data on how well the programs achieved those levels of performance.
- 7.9 OPB, LSD, and legislative staffs should work together to ensure that only performance indicators that are grounded with measurable and timebound objectives are included in future editions of the executive budget. Information that simply describes, for instance, programs and personnel should not be reported as performance indicators.

### Budget Unit 19-655: Louisiana Special Education Center (LSEC)

We analyzed 3 missions, 2 goals, 6 objectives, and 25 performance indicators for LSEC and its 3 executive budget programs.

- **LSEC** (1 mission, 0 goals, 0 objectives, and 0 performance indicators)
  - **Program A: Administration/Support Services** (0 missions, 1 goal, 0 objectives, and 0 performance indicators)
  - **Program B: Instructional Services** (1 mission, 1 goal, 1 objective, and 8 performance indicators)
  - **Program C: Residential Services** (1 mission, 0 goals, 2 objectives, and 8 performance indicators)

Our analysis of the information we assessed as missions, goals, objectives, and performance indicators for LSEC did not reveal any findings other than those reported in the overall analysis section on pages 147 through 138.

#### **Budget Unit 19-657: Louisiana School for Math, Science, and the Arts (LSMSA)**

We analyzed 4 missions, 1 goal, 7 objectives, and 34 performance indicators for LSMSA and its 3 executive budget programs.

- **LSMSA** (1 mission, 0 goals, 0 objectives, and 0 performance indicators)
  - **Program A: Administration/Support Services** (1 mission, 1 goal, 3 objectives, and 9 performance indicators)
  - **Program B: Instructional Services** (1 mission, 0 goals, 2 objectives, and 17 performance indicators)
  - **Program C: Residential Services** (1 mission, 0 goals, 2 objectives, and 8 performance indicators)

The executive budget reports a mix of performance indicator types for LSMSA. Of the 34 performance indicators reported, 4 (12%) measure input, 11 (32%) measure output, 3 (9%) measure outcome, 11 (32%) measure efficiency, and 5 (15%) provide quality or explanatory information. Having a mix of indicator types helps users of the executive budget determine how

well LSMSA did what it was supposed to do, how much it cost to produce the result, and the resources consumed in producing that result.

Although a variety of performance indicators are reported for LSMSA, measurable and timebound objectives are necessary for users of the executive budget to understand the information they provide. GASB and OPB officials agreed that performance indicators are most effective when grounded in measurable and timebound targets for accomplishment.

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## Recommendation

- T.10** OPB should continue to work with LSMSA and legislative staff to report a variety of performance indicators for inclusion in future editions of the executive budget. OPB should also work with LSMSA to develop measurable and timebound objectives to provide a base against which progress can be measured with the performance indicators.

### Budget Unit (9-66): Office of Student Financial Assistance (OSFA)

We analyzed 3 missions, 3 goals, 7 objectives, and 56 performance indicators for OSFA and its 3 executive budget programs.

- OSFA (1 mission, 3 goals, 7 objectives, and 56 performance indicators)
  - Program A: Administration/Support Services (0 mission, 1 goal, 2 objectives, and 6 performance indicators)
  - Program B: Loan Operations (1 mission, 1 goal, 4 objectives, and 33 performance indicators)
  - Program C: Scholarships/Grants (1 mission, 1 goal, 1 objective, and 17 performance indicators)

The executive budget presents aggregated performance data related to annual loan volume and administrative expenses for the Loan Operations Program. Specifically, three performance indicators present information that is not broken out by type of loan. These performance indicators are easy to understand in terms of overall dollars. However, users of the executive budget may not be able to determine information such as average loan amount or administrative costs as it relates to individual loan programs.

According to OSFA officials, the only active loan program administered by the Louisiana Student Financial Assistance Commission is the Federal Family Education Loan Program (FFELP). This program consists of various subsidized, unsubsidized, and consolidation loans for students pursuing a higher education. The federal government insures the loans under FFELP.

The commission also administers state loan programs that are no longer active, such as the Louisiana Opportunity Loan Program (LA-OLP). Although no new loans are made under LA-OLP, balances of earlier loans are carried over to OSFA's overall loan volume figures in the 1996-97 executive budget, according to an OSFA official. This official also stated that overall figures also include FFELP loan balances. OSFA officials stated that their current data systems should be able to present information related to individual loan programs if such information is needed.

According to OASB, performance indicators are most effective when not reported in aggregate form. This is because aggregated data can conceal potentially useful information about performance. One OSFA official stated that they have invited the OPE planning analyst for education to participate in future strategic planning sessions to help determine the types of performance indicators to include in their operational plan. She also stated that if a further breakout of loan volume information is needed, OSFA data systems could probably accommodate the need (currently, OSFA does not break out disaggregated performance information for individual loan programs).

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## Recommendation

- 7.11 OPE, OSFA, and legislative staffs should work together to determine if performance indicators for

individual loan programs should be reported in future editions of the executive budget. If they are included, they should be reported in disaggregated form.

### **Budget Unit 19-662: Louisiana Educational Television Authority (LETA)**

We analyzed 3 missions, 1 goal, 2 objectives, and 15 performance indicators for LETA and its 2 executive budget programs.

- **LETA** (1 mission, 0 goals, 0 objectives, and 0 performance indicators)
  - **Program A: Administration/Support Services** (1 mission, 1 goal, 1 objective, and 5 performance indicators)
  - **Program B: Broadcasting** (1 mission, 0 goals, 1 objective, and 12 performance indicators)

Our analysis of the information we assessed as missions, goals, objectives, and performance indicators for LETA did not reveal any findings other than those reported in the overall analysis section on pages 147 through 158.

### **Budget Unit 19-663: Council for the Development of French in Louisiana (CODOFL)**

We analyzed 2 missions, 1 goal, 1 objective, and 6 performance indicators for CODOFL and its 1 executive budget program.

- **CODOFL** (1 mission, 0 goals, 0 objectives, and 0 performance indicators)
  - **Program A: Administration and Education** (1 mission, 1 goal, 1 objective, and 6 performance indicators)

CODOFL's objective addresses three different subjects. The objective states that Program A will continue to maintain and develop active and strong relations with (1) the state's educational and tourism institutions, (2) governments, and (3) organizations in France, Belgium, and Canada, and

international French-language organizations. Because multiple subjects are included in the one objective, users of the executive budget may become confused about which of the three target areas is being addressed by the performance indicators.

According to the GAOB Assistant Director of Research, multiple ideas or topics should not be linked together in one objective unless the final objective is clear, not too long, and supported by meaningful performance indicators. He stated that, as a general rule, objectives should cover only one area, be brief, and be measurable and timebound. Finally, he said that objectives should have performance indicators that measure progress made toward the objectives.

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### Recommendation

- 7.12 OPR, CODOFIL, and legislative staff should work together to develop objectives that are clear, concise, measurable, and timebound. The objectives should generally not consist of multiple subjects linked together. Implementing this recommendation should ensure that the executive budget communicates specific targeted levels of performance against which performance can be measured using the performance indicators.

### Budget Unit 19-667: State Advisory Council for Vocational Education (SCOVE)

We analyzed 1 mission, 1 goal, 0 objectives, and 0 performance indicators for SCOVE and its sole executive budget program.

- SCOVE (1 mission, 0 goals, 0 objectives, and 0 performance indicators)
  - Program A: Administration (0 missions, 1 goal, 0 objectives, and 0 performance indicators)

No objectives or performance indicators are reported for SCOVE. The executive budget does report a mission and a goal for SCOVE's Administration Program. However, users of the executive budget cannot determine targeted levels of performance and progress made without objectives and indicators.

As mentioned in Chapter 2 and according to recent federal legislation, SCOE expired in June 1997. Therefore, there will be no need to report future performance data on SCOE. Past performance data reported, however, would have been more useful had objectives and indicators been included.

### **Budget Unit 19-672: Louisiana Systemic Initiatives Program (LaSIP)**

We analyzed 2 missions, 1 goal, 7 objectives, and 154 performance indicators for LaSIP and its 2 executive budget programs.

- **LaSIP** (1 mission, 0 goals, 0 objectives, and 0 performance indicators)
  - **Program A: Instruction** (0 missions, 1 goal, 4 objectives, and 154 performance indicators)
  - **Program B: Support Services** (1 mission, 0 goals, 3 objectives, and 0 performance indicators)

**One objective addresses three different subjects.** The objective reported for the Support Services Program deals with three different subjects. The objective states that the program will (1) recommend directions to the appropriate authorities for the reform of mathematics and science education; (2) employ and dismiss the LaSIP staff; and (3) determine its procedures and mode of organization. Because multiple subjects are included in one objective, users of the executive budget may become confused about which of the three target areas is being addressed by the performance indicators.

According to the Assistant Director of Research at CLASS, multiple ideas or topics should not be linked together in one objective unless the final objective is clear, not too long, and supported by meaningful performance indicators. He stated that, as a general rule, objectives should cover only one area, be brief, and be measurable and timebound. Finally, he said that objectives should have performance indicators that measure progress made toward the objectives.

**Some descriptive information is reported as performance indicators.** This descriptive information includes responsibilities, duties, or general background of LaSIP.

Specifically, we found that 4% (4 of 160) of all data reported as performance indicators are not classifiable as such. That is, in addition to the 154 performance indicators we assessed, the executive budget reports as indicators six pieces of information that do not fall into the classifications of input, output, outcome, efficiency, or quality indicators, or explanatory information. As a result, users of the executive budget may be burdened with excessive descriptive information that does not measure progress made toward the stated objectives.

For example, an objective of the Instruction Program addresses LaSIP's role in developing and implementing targeted reform initiatives designed to effect systemic improvement. That objective is followed by descriptive information that says, "LaSIP-funded professional development project personnel are visiting the classrooms of participants during the academic year to assist them in implementing reforms in their schools." This information details responsibilities of the program, not its performance.

When descriptive information is reported as performance indicators, users of the executive budget may think the information is designed to measure progress made toward related objectives. However, descriptive information does not communicate to users of the executive budget whether or not LaSIP is accomplishing its stated objectives.

Some objectives reported for LaSIP do not have corresponding performance indicators. Although 1 of the 7 objectives (14%) reported for LaSIP in the 1998-97 executive budget has corresponding performance indicators, 6 (86%) do not. Rather, for five objectives, corresponding performance indicators are not reported. For example, no corresponding indicators are reported for an objective that states that the Instruction Program will upgrade teachers' conceptual knowledge and understanding of math and/or science content and update their skills with the latest teaching methodologies.

For the sixth objective, only descriptive information is reported. Specifically, an objective for the Support Services program addresses LaSIP's role in evaluating the work of the Regional Service Centers. That objective is followed by descriptive information that says, "LaSIP had originally created Local Systemic Sites (LSS) at cooperating universities and school outreach at the LDC's eight Regional Service Centers (RSCs)." This information describes the program, not its performance.



At a minimum, programs should have measurable and timebound objectives with corresponding performance indicators. If objectives are reported without corresponding performance indicators, they do not communicate a program's progress made toward targeted levels of accomplishment.

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## Recommendations

- 7.13 OPE, LaSEP, and legislative staffs should work together to develop objectives that provide concise, measurable, and timebound targets for accomplishment. In addition, they should ensure that all objectives have corresponding performance indicators that measure progress toward the stated objectives. Only objectives and indicators that meet these criteria should be included in future editions of the executive budget. Implementing this recommendation should help ensure that the executive budget communicates specific targeted levels of performance and how well the programs have met those targets.
- 7.14 OPE, LaSEP, and legislative staffs should work together to ensure that only actual performance indicators that are grounded with measurable and timebound objectives are included in the performance indicator section of future editions of the executive budget. Information that simply describes, for instance, programs and personnel should not be reported as performance indicators.

# Appendix A

## List of Publications Used

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## Appendix A: List of Publications Used

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- California, State of—California State Auditor. *California Conservation Corps: Further Revisions Would Improve Its Performance-Based Budgeting Plan*. October 1986.
- Canadian Comprehensive Auditing Foundation. *Effectiveness: Reporting and Auditing in the Public Sector*. 1983.
- Canadian Comprehensive Auditing Foundation. *Effectiveness: Putting Theory Into Practice*. 1992.
- Craymer, Dale K. and Albert Hawkins. *Texas Tomorrow: Strategic Planning and Performance Budgeting*. October 1992.
- Government Accounting Standards Board. *Service Efforts and Accomplishments Reporting: Its Time Has Come—in Oversight*. September 1990.
- Louisiana, State of—Office of Legislative Auditing. *Louisiana's Planning, Budgeting, and Program Evaluation System*. February 1995.
- Lyrdon 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 1998.
- 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. 95-33) August 31, 1995.
- Portland-Multnomah County Progress Board. *Portland-Multnomah County Benchmarks - Standards for Measuring Community Progress and Government Performance*. January 1994.
- 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 Biennium 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

## List of Acronyms Used

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## Appendix B: List of Acronyms Used

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<b>BESE</b>	<i>Board of Elementary and Secondary Education</i>
<b>CODEFL</b>	<i>Council for the Development of French in Louisiana</i>
<b>DOE</b>	<i>Department of Education</i>
<b>GASB</b>	<i>Governmental Accounting Standards Board</i>
<b>LaSIP</b>	<i>Louisiana Systemic Initiatives Program</i>
<b>LEAs</b>	<i>Local Education Agencies</i>
<b>LETA</b>	<i>Louisiana Educational Television Authority</i>
<b>LSB</b>	<i>Louisiana School for the Deaf</i>
<b>LSSE</b>	<i>Louisiana Special Education Center</i>
<b>LSMSA</b>	<i>Louisiana School for Math, Science, and the Arts</i>
<b>LSVI</b>	<i>Louisiana School for the Visually Impaired</i>
<b>MFP</b>	<i>Minimum Foundation Program</i>
<b>OAP</b>	<i>Office of Academic Programs</i>
<b>OESP</b>	<i>Office of Educational Support Programs</i>
<b>OMF</b>	<i>Office of Management and Finance</i>
<b>OPB</b>	<i>Office of Planning and Budget</i>
<b>ORD</b>	<i>Office of Research and Development</i>
<b>OSE</b>	<i>Office of Special Education</i>
<b>OSFA</b>	<i>Office of Student Financial Assistance</i>
<b>OVE</b>	<i>Office of Vocational Education</i>
<b>PDP</b>	<i>Professional Improvement Program</i>
<b>SCOVE</b>	<i>State Advisory Council for Vocational Education</i>
<b>SEA</b>	<i>Supplemental Education Assistance</i>
<b>SSD #1</b>	<i>Special School District #1</i>



*Appendix C*  
Department of Education's  
Response





STATE OF LOUISIANA  
**DEPARTMENT OF EDUCATION**

P. O. BOX 94264  
BATCH HOUSE, LOUISIANA 70804-0264

November 4, 1997

Dr. Daniel G. Kyle, CPA, CFE  
Legislative Auditor  
Office of the Legislative Auditor  
P.O. Box 94307  
Baton Rouge, LA 70804-0387

Dear Dr. Kyle:

We have reviewed the report draft containing the preliminary results of your performance audit entitled *Analysis of Program Authority and Performance Data for the State Education System*. We noted a certain amount of vagueness used in the wording of findings related to potential overlap, duplication, and outmodedness. It is difficult, at best, to address findings stating a "potential" exists for overlap, duplication, and outmodedness. Due to the lack of a definitive statement as to the existence of overlap, duplication, and outmodedness, one cannot expect such findings to be corrected, if, indeed, they even exist.

Otherwise, we concur with those findings in your report related to the Department of Education (SDE). As you know, the SDE is currently undergoing the most significant reorganization in its history. We expect the reorganization itself to address some issues identified in your report. Additionally, the SDE will study the report findings and recommendations to begin the process of corrective action.

Should you have any questions concerning this response, please contact me at your earliest convenience.

Sincerely,

Marilyn J. Langley  
Deputy Superintendent  
Office of Management and Finance

Approved:

Cecil J. Piggard  
State Superintendent of Education

M.J.D.KM:dlg

## Appendix D

### Board of Elementary and Secondary Education's Response



STATE OF LOUISIANA  
**BOARD OF ELEMENTARY AND SECONDARY EDUCATION**  
P. O. BOX 9300, BAYOU BLVD.  
BATCH HOUSE TOWER-9004  
TELEPHONE: 383-2222

November 7, 1987

**MEMORANDUM**

**TO:** Dan Kyle, Legislative Auditor

**FROM:** Wiegie Peabody, Executive Director

**SUBJECT:** Response to report draft entitled "Analysis of Program Authority and Performance Data" for State Education System - Chapter 5, Board of Elementary and Secondary Education

The Board staff has reviewed the draft copies of the report referenced above. We appreciate the opportunity to respond to the findings, and we understand that our response will be forwarded to members of the House Appropriations Committee.

Our responses will address each major section of the report.

**Background**

- Agency agrees with information presented in this section. However, BISE's responsibility over technical colleges and nonpublic schools is not reflected.

**Expenditures, Budget, Appropriations, and Staffing**

- Agency agrees with information presented in this section.

**Overlap and Duplication May Exist**

**Area 1: Legislative**

- Agency disagrees with the finding that the Legislative Committee and Legal Committee may overlap. The purpose of the Legal Committee is to handle pending and current litigation not legislation. Pending and current legislation is handled by the Legislative Committee.

**Area 2: Teacher Certification**

- The report indicates that the committees do have multiple purposes. This creates an inconsistency with the use of the performance auditors' definition of "overlap" as applied.

- Agency is willing to study this finding further. However, it may not be possible to merge the Appeals and Due Process Committees, since this could result in the same committee serving as judge and jury over both certification and quasi-judicial matters. In addition, collapsing certain committees will not reduce the number of business matters to be considered.

#### **Area 3: Curriculum**

- The report acknowledges that the committees referenced are not limited to considering curriculum matters only. Agency would like to note that the purpose of the committees is reflected in the titles of and the business directed to each, which focus on either a specific student population or a constitutional duty.
- The Board serves as the local board for three special state schools and the postsecondary technical colleges, which requires the Special Education Committee and the Vocational-Technical Committee to handle administrative as well as legislative matters.

#### **HESE Advisory Entities May Overlap and Duplicate Each Other**

- Matters referred to advisory councils are those that require external input regarding funding decisions, policy matters that need to be reviewed for local impact, and bulletin revisions containing policies or supervisory controls.
- DOE staff provide the Board with a statewide and nationwide perspective on certain issues, while advisory councils respond from a local or community perspective. This balance is necessary for a successful policy-making process.
- Agency agrees that the timeliness of information flows merits additional study.
- Agency disagrees with the finding that the Advisory Commission on Proprietary Schools and the Nonpublic School Commission are potentially duplicative. Even though the legislation which established each advisory entity uses the term "proprietary," the two commissions are different in their focus and function. The Advisory Commission on Proprietary Schools deals with licensing, approval, and standards for postsecondary, for-profit, vocational, training schools and advises the Vocational-Technical Committee of the Board. The Nonpublic School Commission deals with issues of teacher certification, curriculum, state approval, and policies affecting K-12 parochial, private, and for-profit schools and advises the Elementary and Secondary Education Committee of the Board.

### **Recommendation 5.1**

- BESE is currently studying the structure and meeting schedule of its standing committees. This matter will remain pending until the reorganization of the DOE is complete. The Board will consider revising/reassigning its standing committees to complement the new functions within DOE.
- BESE is currently studying its advisory council structures. The Board has already eliminated the Appeals Council for Providers of Psychological Services and has recommended that the School Library Advisory Council and the Textbook and Media Advisory Council be merged.

### **Seven BESE Advisory Entities Met Infrequently**

- Agency takes exception to the suggestion that certain advisory entities may be outsourced simply because they met infrequently. Advisory Councils meet only when the Board refers matters to them for their consideration and advice. The Board considers it cost effective, not-outsourced, to limit the number of meetings required of these groups rather than convening them regularly with limited agendas.

### **Recommendation 5.2**

- The only advisory entity that may be outsourced is the Appeals Council for Providers of Psychological Services, which the Board has already terminated.

### **Analysis Conducted on Performance Data Reported in the 1996-97 Executive Budget**

- Agency agrees with information presented in this section.

### **Missions and Goal Reported in the 1996-97 Executive Budget Are Consistent With Legal Authority**

- Agency agrees with information presented in this section.

### **Performance Data May Not Be Useful**

- Agency agrees that the FY 96-97 executive budget did not include adequate performance data.

**Mission Not Clearly Identified**

- Agency is working with OPB to strengthen data included in the executive budget.
- Agency requested that performance auditors provide standards, models, and/or samples to assist state agencies, but none have been provided to date.

**Goal Does Not Communicate How to Address Mission**

- Agency understands that OPB and legislative staff are trying to develop a standard model for administrative indicators.
- Agency requested that performance auditors provide standards, models, and/or samples to assist state agencies, but none have been provided to date.

**Objectives Are Not Measurable or Timebound; Few Have Corresponding Performance Indicators**

- Agency is currently developing objectives and revising performance indicators for inclusion in the FY 98-99 executive budget.
- Agency requested that performance auditors provide standards, models, and/or samples to assist state agencies, but none have been provided to date.

**Performance Indicators Are Unclear and Do Not Measure Progress Made**

- Agency is currently working with OPB to strengthen/improve data presented in the executive budget.
- Agency requested that performance auditors provide standards, models, and/or samples to assist state agencies, but none have been provided to date.

**No Measures of Outcome**

- Agency is currently working with OPB to strengthen/improve data presented in the executive budget in light of the new legislation (Act 1485) which defines "performance indicator" as a statement identifying an activity, input, output, outcome, achievement, ratio, efficiency, or quality to be measured relative to a particular goal or objective.

- Agency requested that performance auditors provide standards, models, and/or samples to assist state agencies, but none have been provided to date.

#### **Recommendation 5.3**

- Agency is currently working with OPB to strengthen/improve data presented in the executive budget.
- Agency agrees that as the state expands the executive budget it will provide the new information requested of all agencies. To date, program information has been provided in evaluation reports as stipulated in statute.
- Agency requested that performance auditors provide standards, models, and/or samples to assist state agencies, but none have been provided to date.

#### **No Performance Data Reported in the 1996-97 Executive Budget for RESE's Policy-Making and Supervisory Activities**

- Agency is currently working with OPB to strengthen/improve data presented in the executive budget.
- Agency requested that performance auditors provide standards, models, and/or samples to assist state agencies, but none have been provided to date.

#### **Recommendation 5.4**

- Agency is currently working with OPB to strengthen/improve data presented in the executive budget.
- Agency requested that performance auditors provide standards, models, and/or samples to assist state agencies, but none have been provided to date.

#### **Limited Performance Data Reported in the 1996-97 Executive Budget for Administration Program**

- Agency is currently working with OPB to strengthen/improve data presented in the executive budget.
- Agency requested that performance auditors provide standards, models, and/or samples to assist state agencies, but none have been provided to date.

**Recommendation 5.5**

- Agency is currently working with OPI to strengthen/improve data presented in the executive budget.
- Agency requested that performance auditors provide standards, models, and/or samples to assist state agencies, but none have been provided to date.

**No Performance Data Reported in the 1996-97 Executive Budget for 8(g) Programs, Projects, and Grants**

- Agency agrees that the performance data submitted with the 1996-97 executive budget may not have provided useful information. Board staff has met with OPI personnel and legislative budget analysts to improve the objectives and the corresponding performance indicators.
- The 8(g) program has consistently gathered outcome data and the staff is eager to utilize better ways to present that data and performance information to legislators.
- Agency disagrees that "legislators may find it difficult to determine if 8(g) monies are being used responsibly." A detailed Legislative Oversight Report is presented to the House and Senate Joint Education Committee annually, prior to each legislative session.
- The suggestion that 8(g) projects may overlap or duplicate DOE programs and functions is inaccurate since the constitution specifically prohibits supplanting with these funds. Each year, the Board submits to the legislature its 8(g) Program and Budget for approval.
- The DOE is a recipient of 8(g) funds, like other education agencies, and does administer certain statewide programs funded by 8(g). The local schools and systems use 8(g) funds to enhance or supplement educational programs, but may not replace basic educational responsibilities funded through the MFF.

**Recommendation 5.6**

- The 96-97 8(g) Annual Report was compiled based on the performance measures indicated in the 97-98 executive budget. This data will allow legislators to see the accomplishments and results of 8(g) funded projects.



## Appendix E

### Division of Administration - Office of Planning and Budget's Response



State of Louisiana  
DIVISION OF ADMINISTRATION

OFFICE OF PLANNING AND BUDGET

M. J. "BOB" FOSTER, JR.  
COMPTROLLER

MARK C. BRUNER  
COMMISSIONER OF ADMINISTRATION

November 6, 1997

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

Re: Analysis of Program Authority and Performance Data for the State Education System

Thank you for this opportunity to respond to the audit report, Analysis of Program Authority and Performance Data for the State Education System.

Our office generally agrees with audit recommendations regarding ways to improve the state K-12 education system's planning and performance accountability. However, there is one recommendation which I feel is inappropriate with regard to Title 39 and program budgeting. In Chapter 2, the "Executive Budget Inconsistently Presents Information About Statutory Programs and Functions" section gives emphasis to statutorily created programs and functions. Two and one half pages of the chapter discuss statutorily created programs and functions, ending in Recommendation 2.1 which states that "... [DOE, BESE, Special Schools and Commissions, CPE, and the legislative staffs] should also work together to decide which statutorily created programs and functions should be included in future editions of the executive budget, as well as the types of performance data to be presented for each."

The report goes on to state that "because of the way the 26 statutorily created programs and functions are reported, it is difficult to determine which programs and functions are contained in various executive budget programs. Users of the executive budget would need to review various executive budget programs to determine what a particular program or function is accomplishing or seeking to accomplish. As a result, legislators may not be able to use this information to make funding decisions." I feel that to give such emphasis to entities or activities based solely on the fact that they were created statutorily, goes against the spirit of programmatic budgeting. Program budgeting is a budget system that focuses on program objectives, program achievement, and program cost effectiveness (*Manpower*).

Appropriations are made to programs, rather than statutory entities. There is no need to separate and highlight an entity just because it has been created by statute, especially if it is part of a larger program. Absence of clearly marked statutorily created programs and

Daniel G. Kyle, Ph.D., CPA, CFE

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functions should not cause confusion for legislators, since funding committee debate and decision-making centers around the executive budget and general appropriations bill, both of which are organized programmatically. Review of accomplishments is presented in both documents along program and sub-program (activity) lines, since that is how the money is appropriated. In my opinion, there is no need to restructure programs to de-emphasize function and highlight statutory entities. Furthermore, many of the statutorily created entities were included in the FY 97-98 operational plan on an activity level, providing information.

To the education system's credit, it should be noted that, working with staff from the Office of Planning and Budget, the House Appropriations Committee, and the Joint Legislative Committee on Senate and House Governmental Affairs, the entities have already initiated improvements to their operational plans and performance indicators. These improvements were included in their total budget request packages for FY 1997-98.

The Department of Education's reorganization in FY 1997-98 has changed both the development and content of the operational plans, and much work has gone into capturing the missions, goals and objectives of the new structure.

As you are aware, the Office of Planning and Budget maintains a standing offer to all state agencies of training and technical assistance in planning, budgeting, and performance accountability. Department of Education staff, as well as staff from various Special Schools and Commissions have participated in recent Office of Planning and Budget training on the strategic planning, operational planning, and performance accountability requirements and guidelines of Act 1465 of 1997. In addition, we anticipate working with education executives and staff over the course of this fiscal year as they undertake strategic planning and continue improvements to their operational plans and performance indicators.

Sincerely,



Stephen R. Winkler  
State Director of Planning and Budget

SRW:MAR

c: Cecil J. Ploard  
Superintendent of Education

## Appendix F

### Additional Auditor's Comments

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## Appendix F: Additional Auditor's Comments

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The comments below provide additional information regarding BESE's written response, which is contained in Appendix D.

### Page 1 of BESE's Response

- (1) **First bullet - "Background":** This information is reflected on page 2 of Chapter 2.
- (2) **Third bullet - "Area 1: Legislation":** The section on "Area 1: Legislation" has been deleted from the audit report. Therefore, this comment from BESE is no longer applicable. Only two areas of potential overlap and duplication related to BESE standing committees remain in the report:
  - **Area 1: Teacher Certification** (BESE refers to this as Area 2 in its response).
  - **Area 2: Curriculum** (BESE refers to this as Area 3 in its response).

### Pages 4, 5, and 6 of BESE's Response

- (3) In several places on these pages, BESE states, "Agency requested that performance auditors provide standards, models, and/or samples to assist state agencies, but none have been provided to date." Exhibit 1-3 on page 16 of this report contains a clear, concise model of criteria for developing missions, goals, objectives, and performance indicators. We developed this model based on *Management* and input from experts in the field of program budgeting and performance measurement. These criteria represent the standards by which performance data should be developed. In addition, in several places in the report, we provide examples of performance indicators and other useful comments resulting from our assessment of performance data that can be constructively used to improve the quality of the performance data reported in the executive budget.