



# Florida Department of TRANSPORTATION

## Office of Inspector General Kristofer B. Sullivan, Inspector General

DocuSigned by:

*Kristofer B. Sullivan*

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Audit Report No. 22P-010  
Performance Measures Fiscal Year 2020-21

October 14, 2022

### What We Did

The Office of Inspector General (OIG) conducted a Performance Measures assessment pursuant to section 20.055(2)(b), Florida Statutes, (F.S.) (2021). We assessed the validity and reliability of four performance measures reported in the 2022-23 Department of Transportation's (Department) Long Range Program Plan (LRPP) for fiscal year (FY) 2020-2021.

### What We Found

We assessed the following four performance measures (see Table 1):

Table 1 – Assessment of LRPP Performance Measures

| Responsible Office              | LRPP Performance Measure Reviewed                                                                 | Valid | Reliable |
|---------------------------------|---------------------------------------------------------------------------------------------------|-------|----------|
| Office of Work Program & Budget | 1. Number of lane miles let to contract for resurfacing (Turnpike not included)                   | Yes   | Yes      |
| Office of Work Program & Budget | 2. Number of lane miles let to contract for highway capacity improvements (Turnpike not included) | Yes   | Yes      |
| Office of Work Program & Budget | 3. Number of lane miles let to contract for resurfacing (Turnpike only)                           | Yes   | Yes      |
| Office of Work Program & Budget | 4. Number of lane miles let to contract for highway capacity improvements (Turnpike only)         | Yes   | Yes      |

Source: Auditor testing

**We determined** the four reviewed performance measures in the Office of Work Program & Budget are valid indicators of that which they purport to measure. Additionally, **we determined** the data that is utilized for the four measures is reliable due to the process controls in place, and the collection methodology for these measures is consistent.

### What We Recommend

We do not have any recommendations at this time.

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**BACKGROUND AND INTRODUCTION**

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The Government Accountability and Performance Act of 1994 requires state agencies to implement performance-based program budgeting, which includes establishing legislatively approved performance measures and standards. Additionally, section 216.013, Florida Statutes, (F.S.) (2021), requires state agencies to develop a Long Range Program Plan (LRPP) that is policy-based, priority driven, accountable, and developed through careful examination and justification of all agency programs. The statute requires the submission of the LRPP, including prior year performance data, no later than September 30 of each year.

Section 20.055(2)(b), F.S. (2021), requires the Department of Transportation's (Department) Office of Inspector General (OIG) to assess the validity and reliability of the performance measures information reported by the Department and make recommendations for improvement. To comply with these requirements, we reviewed four legislatively approved fiscal year (FY) 2020-21 performance measures reported in the Department's FY 2022-23 LRPP.

For this assessment, we used the following definitions from the FY 2022-23 LRPP:

**Validity** – The appropriateness of the measuring instrument in relation to the purpose for which it is being used.

**Reliability** – The extent to which the measuring procedure yields the same results on repeated trials and data are complete and sufficiently error free for the intended use.

As part of our assessment, we reviewed each responsible office's performance measure procedures and the Department's LRPP to identify the intended purpose for each measure under review. We also reviewed prior reports to determine when each measure was last assessed and the results of that assessment to conclude which performance measures would be reviewed for the current assessment.

The Office of Work Program & Budget performance measures were last assessed in 2012. In the 2013 Advisory Report No. 13P-3001:

- Number of lane miles let to contract for resurfacing (Turnpike not included), was determined to be valid and reliable;
- Number of lane miles let to contract for highway capacity improvements (Turnpike not included), was determined to be valid and reliable;
- Number of lane miles let to contract for resurfacing (Turnpike only), was determined to be valid and reliable; and
- Number of lane miles let to contract for highway capacity improvements (Turnpike only), was determined to be valid and reliable.

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**RESULTS OF REVIEW**

As shown in Table 2, we determined:

- all four performance measures were valid indicators of that which they purported to measure;
- all four performance measures were valid measures of the performance of the Department; and
- all four performance measures provided reliable data that supported what was being measured.

Table 2 - Assessment of Long Range Program Plan (LRPP) Performance Measures

| Responsible Office              | LRPP Performance Measure Reviewed                                                                 | Valid | Reliable |
|---------------------------------|---------------------------------------------------------------------------------------------------|-------|----------|
| Office of Work Program & Budget | 1. Number of lane miles let to contract for resurfacing (Turnpike not included)                   | Yes   | Yes      |
| Office of Work Program & Budget | 2. Number of lane miles let to contract for highway capacity improvements (Turnpike not included) | Yes   | Yes      |
| Office of Work Program & Budget | 3. Number of lane miles let to contract for resurfacing (Turnpike only)                           | Yes   | Yes      |
| Office of Work Program & Budget | 4. Number of lane miles let to contract for highway capacity improvements (Turnpike only)         | Yes   | Yes      |

Source: Auditor Testing

**Finding 1: Number of lane miles let to contract for resurfacing (Turnpike not included)**

**We determined** the performance measure for number of lane miles let to contract for resurfacing (Turnpike not included) is a valid indicator of that which it purports to measure for the Office of Work Program and Budget. Additionally, **we determined** the data is reliable due to the process controls in place and the collection methodology for this measure is consistent. The Roadway Characteristics Inventory (RCI) data from the Financial Management System (FM) is supplied by the Financial Analyst within the office of Work Program and Budget. We reviewed the desk procedure in place and found that it provides guidance for ensuring the reliability of the data. The Office of Work Program and Budget finalizes the data and provides the Office of Policy Planning (OPP) with the necessary data to report the measure.

We have no recommendation at this time, as we found the area under review to be in compliance.

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**Finding 2: Number of lane miles let to contract for highway capacity improvements (Turnpike not included)**

**We determined** the performance measure for number of lane miles let to contract for highway capacity improvements (Turnpike not included) is a valid indicator of that which it purports to measure for the Office of Work Program and Budget. Additionally, **we determined** the data is reliable due to the process controls in place and the collection methodology for this measure is consistent. The RCI data from the FM is supplied by the Financial Analyst within the office of Work Program and Budget. We reviewed the desk procedure in place and found that it provides guidance for ensuring the reliability of the data. The Office of Work Program and Budget finalizes the data and provides the OPP with the necessary data to report the measure.

We have no recommendation at this time, as we found the area under review to be in compliance.

**Finding 3: Number of lane miles let to contract for resurfacing (Turnpike only)**

**We determined** the performance measure for number of lane miles let to contract for resurfacing (Turnpike only) is a valid indicator of that which it purports to measure for the Office of Work Program and Budget. Additionally, **we determined** the data is reliable due to the process controls in place and the collection methodology for this measure is consistent. The RCI data from the FM is supplied by the Financial Analyst within the office of Work Program and Budget. We reviewed the desk procedure in place and found that it provides guidance for ensuring the reliability of the data. The Office of Work Program and Budget finalizes the data and provides the OPP with the necessary data to report the measure.

We have no recommendation at this time, as we found the area under review to be in compliance.

**Finding 4: Number of lane miles let to contract for highway capacity improvements (Turnpike only)**

**We determined** the performance measure number of lane miles let to contract for highway capacity improvements (Turnpike only) is a valid indicator of that which it purports to measure for the Office of Work Program and Budget. Additionally, **we determined** the data is reliable due to the process controls in place and the collection methodology for this measure is consistent. The RCI data from the FM is supplied by the Financial Analyst within the office of Work Program and Budget. We reviewed the desk procedure in place and found that it provides guidance for ensuring the reliability of the data. The Office of Work Program and Budget finalizes the data and provides the OPP with the necessary data to report the measure.

We have no recommendation at this time, as we found the area under review to be in compliance.

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**APPENDIX A – Purpose, Scope, and Methodology**

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The **purpose** of this engagement was to meet the statutory requirement in section 20.055 (2)(b), Florida Statutes (2021), to assess the validity and reliability of legislatively approved Department performance measures and make recommendations for improvements, if needed.

The **scope** of this audit included all information and documentation related to the following four performance measures reported in the Department's 2022-23 LRPP for the FY 2020-21:

1. Number of lane miles let to contract for resurfacing (Turnpike not included)
2. Number of lane miles let to contract for highway capacity improvements (Turnpike not included)
3. Number of lane miles let to contract for resurfacing (Turnpike only)
4. Number of lane miles let to contract for highway capacity improvements (Turnpike only)

The **methodology** included:

- reviewing applicable statutes, rules, and procedures;
- reviewing prior advisory reports and working papers;
- interviewing appropriate Department management and staff regarding the performance measures and reporting process;
- reviewing data sources, data collection, measure definitions, and methodologies; and
- testing of available data.

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**APPENDIX B – Management Response**

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On October 10, 2022, Tammy Rackley, Program Planning Manager of the Office of Work Program & Budget, emailed that they have no comments since there were no recommendations.

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**DISTRIBUTION**

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**PROJECT TEAM**

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Under the supervision of:  
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Approved by:  
Kristofer B. Sullivan, Inspector General

**STATEMENT OF ACCORDANCE**

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The Department's mission is to provide a safe transportation system that ensures the mobility of people and goods, enhances economic prosperity, and preserves the quality of our environment and communities.

The Office of Inspector General's mission is to provide independent and objective investigative and audit services that promote accountability, integrity, and efficiency within the Florida Department of Transportation and its partners.

This work product was prepared pursuant to section 20.055, Florida Statutes, in accordance with the Association of Inspectors General *Principles and Standards for Offices of Inspector General*, and conforms with The Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*.

Please address inquiries regarding this report to the Department's Office of Inspector General at (850) 410-5800.