

FY 2019–2020
Accountability Report
Guidelines and Instructions

State of South Carolina
South Carolina Department of Administration
Executive Budget Office
June 2020



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Questions and Assistance

Questions and requests for assistance related to the Annual Accountability Report Process may be directed to:

Ann Bryson-Eldridge
Performance and Accountability Manager
South Carolina Department of Administration
Executive Budget Office
529 Edgar A. Brown Building
1205 Pendleton Street
Columbia, SC 29201
Ann.Bryson-Eldridge@admin.sc.gov
803-737-0699

Guidelines and Instructions



Introduction

The format for agencies' annual accountability reports is governed by aspects of both permanent and temporary law. The relatively brief passages identify two key purposes of these reports; they must provide the Governor and General Assembly with information that supports their analysis of the budget and ensure that the Agency Head Salary Commission has a basis for its decisions.

In terms of required content, the law's demands are limited:

- The reports "must contain the agency's or department's mission, objectives to accomplish the mission, and performance measures that show the degree to which objectives are being met." (§1-1-820 of SC Code of Laws)
- Agencies must "identify key program area descriptions and expenditures and link these to key financial and performance results measures." (Proviso 117.29 of the FY 2019–2020 Appropriations Act)

In 2016, two significant changes were introduced in the framework and intent of the reporting templates which highlighted South Carolina's statewide enterprise strategic objectives and the integration of annual accountability and restructuring reporting requirements. The Excel templates for FY 2019–2020 remain the same as the templates for FY 2018–2019.

To further support the agencies in developing strong organizational performance management systems, the agency's FY 2018-2019 excel templates will be returned to them with the following changes:

- 1) The 2018-2019 Strategic Planning Tab has been deleted.
- 2) A 2020-2021 Strategic Planning Tab has been entered.
- 3) The financial and metric data in the Program Tab has been cleared (columns C-K).

Please note that agencies are asked to review this information carefully to ensure that it is accurate for the 2019-2020 fiscal year.

New information is requested this year about the agency's data entry practices. As a part of our commitment to continuous improvement, this new information is being gathered using an online form. Instructions for the online form are included in a separate file. **This online form is a part of the FY 2019-2020 Annual Accountability report and must be completed by Sept. 15, 2020 in order for the agency's submission to be complete.**

Submission Process

All forms must be submitted electronically **by Sept. 15, 2020**, to Ann Bryson-Eldridge (Ann.Bryson-Eldridge@admin.sc.gov) in both the original format (Word or Excel) and saved as a PDF for online reporting. The signed copy of the Submission Form should be mailed to: Ann Bryson-Eldridge, Executive Budget Office, 529 Edgar A. Brown Building, 1205 Pendleton Street, Columbia, SC 29201.

Submission Form and the Agency's Discussion and Analysis Section

The Submission Form is a Word document; the remaining elements of the accountability report will be completed in Excel. Double-click on the document's header to enter your agency's name, code and section number. In the main body of the form, please provide your agency's mission statement and contact information. An agency with a governing board or commission should have its submission signed by both the Agency Head and the Board/Commission Chair.

The "Agency's Discussion and Analysis" section provides agency leadership with an opportunity to comment on internal and external factors impacting the agency's performance in the past year, the agency's current efforts and the associated results (referencing information presented elsewhere in the accountability report), and any plans now under development to introduce additional changes. An organization chart showing the structure and **first three levels of chain of command** of your agency must be included in this section (e.g. the Agency Director, Deputy Directors and other staff who report to the Agency Director, and Managers who report to Deputy Directors). The organization chart must include **title of the position** and the **name of employee** who holds that position.

The "Agency's Discussion and Analysis" section requires the agency to identify and explain the following **two subsections**:

- I. **Risk Assessment and Mitigation Strategies:** In this subsection, the agency is required to identify the potential most negative impact on the public that could result in the case of the agency's failure to accomplishing its goals and objectives. The agency also should explain the nature and level of outside help it may need to mitigate such negative impact on the public. Lastly, the agency should list up to three options for the General Assembly to help resolve the issue before it becomes a crisis.
- II. **Restructuring Recommendations:** In this subsection, if the agency responded yes to the Restructuring Recommendations box on the Submission Form, list the recommendation(s) for internal or law changes and address the need or reason for the proposed restructuring, provide any data to support the agency's reasoning and outline a plan to implement the restructuring recommendation(s).

The "Agency's Discussion and Analysis" section, including two subsections **should not exceed eight pages, or, if including charts and graphs, no more than 10 pages.**

Strategic Planning and Performance Measurement Template

The Excel templates for FY 2019–2020 are the same as the templates from FY 2018–2019. To further support the agencies in developing strong organizational performance management systems, the agency’s FY 2018-2019 excel templates will be returned to them with the following changes:

- 1) The 2018-2019 Strategic Planning Tab has been deleted.
- 2) A 2020-2021 Strategic Planning Tab has been entered.
- 3) The financial and metric data in the Program Tab has been cleared (columns C-K).

FY 2019–2020 Tab

The FY2019-2020 Tab is the same as the original submitted by the agency for the 2018-2019 Accountability Report. To complete this tab, please enter the final data on all success measures in column N.

Statewide Enterprise Strategic Objectives

Agencies are required to integrate South Carolina’s Statewide Enterprise Strategic Objectives (Figure 1) in their own strategic planning and identify **the enterprise strategic objective that is linked to each agency-level future looking goal.**

Figure 1. Statewide Enterprise Strategic Objectives



Education, Training and Human Development

Improve educational infrastructure to elevate the levels of educational preparedness of every South Carolinian to lead a healthy and productive life, including success in a job or career and in the community.



Healthy and Safe Families

Enhance public well-being by delivering efficient and cost-effective public health and support services.



Maintaining Safety, Integrity and Security

Protect the safety, integrity and security of statewide public resources, infrastructure, data and citizens including timely responses to emergencies, disasters and emerging threats.



Public Infrastructure and Economic Development

Build a world-class and safe public infrastructure to enhance the quality of life of our citizens and to promote the state in global competitiveness as a location for business, investment, talent, innovation and visitors.



Government and Citizens

Deliver a government that serves the needs of South Carolinians and achieves inter-agency collaboration to deliver highly effective, efficient and innovative programs.

Agencies must include:

- **Three to five agency goals.**
- **Two to three strategies per goal (a maximum of 15 total strategies).**
- **Two to three measures per strategy (a maximum of 45 total measures).**

Agencies are required to identify **the Statewide Enterprise Strategic Objective that is directly associated with each agency-level goal**. As shown in Figure 2, use the drop-down arrow under the “Statewide Enterprise Strategic Objective” heading in Column A to select a statewide enterprise objective associated with at least one agency-level goal.

Figure 2. Statewide Enterprise Strategic Objective Drop-Down Menu

Statewide Enterprise Strategic Objective	Type	Item #		
		Goal	Strategy	Measure
▼	-			
Education, Training, and Human Development	-			
Healthy and Safe Families	-			
Maintaining Safety, Integrity and Security	-			
Public Infrastructure and Economic Development	-			
Government and Citizens	-			

After selecting an Enterprise Strategic Objective, agencies will identify associated goals, strategies and performance measures. Each row of this spreadsheet will format itself based upon the value selected under the “Type” heading in Column B. As shown in Figure 3, use the drop-down arrow to select “G” for a goal, “S” for a strategy, or “M” for a performance measure.

Figure 3. Goal, Strategy or Measure Drop-Down Arrow

Statewide Enterprise Strategic Objective	Type	Item #		
		Goal	Strategy	Measure
Education, Training, and Human Development	▼			
	-			
	G			
	S			
	M			
	-			
	-			

Items should be numbered in the “1.1.1” format as shown in Figure 4. For example, the second measure under the third strategy that supports an agency’s first goal would be identified as “1.3.2”. Please number each item in the appropriate column, as demonstrated in Figure 4.

Performance Measures need to be organized by each strategy. To enhance the quality of reporting and effectiveness of performance measures, **agencies are highly recommended to limit the number of performance measures to three for each of the associated strategies.**

Figure 4. Goal, Strategy and Measure Numbering

Statewide Enterprise Strategic Objective	Type	Item #		
		Goal	Strategy	Measure
Education, Training, and Human Development	G	1		
	S		1.1	
	M			1.1.1

The Description field should be written so that it is understandable to most individuals who read it. While it is unlikely that most individuals who are not in the field of expertise of the agency will completely understand an agency’s goals, strategies and measures based on the excel template alone, they should be able to understand what is being measured and what qualifies as success for that measure.

The Base, Target and Actual columns refer to the values by which an agency will measure its success. **These columns and the other columns that follow in the spreadsheet only apply to measures. For Agency goals and strategies columns L through R should be left blank.**

Information entered into the Base, Target and Actual Columns should be quantifiable (numbers, percentages or defined dates for completion). Any text that explains more about a measure should be entered into the “Description,” “Calculation Method” or “Meaningful Use of Measure” fields, depending on the explanation.

Figure 5. Base, Target and Actual Values and Time Applicable

2020-21			Time Applicable
Base	Target	Actual	

<u>Base Value:</u>	The last value recorded as of July 1, 2020, or another reference date in FY 2019–2020. <ul style="list-style-type: none"> • If the measure was used in the previous fiscal year, the value of the Base should be the same value recorded in the Strategic_Planning_FY2019–2020 tab, column N. • If this is a new measure, the value of the base should be determined by the agency prior to including it on the accountability report. Please do not enter N/A or New as a base value.
<u>Target Value:</u>	The goal value the agency hopes to achieve through the application of the agency’s related strategy by July 1, 2021. A target value must be entered for each measure.
<u>Actual Value:</u>	The data provided in the FY 2020–2021 template will be returned to you for the FY 2020–2021 Agency Accountability Report. Column N will be updated at that time with the actual value at the end of the reporting period.
<u>Time Applicable:</u>	This field should identify the date or time for which the reported values apply. For instance, it might state “June 30” if a snapshot value is taken on the final day of each year or “July 1 – June 30” if the values encompass the entire fiscal year, as shown in Figure 6.

Figure 6. Sample Performance Measurement Values

Description	2020-21			Time Applicable
	Base	Target	Actual	
Improve agency operational readiness and workforce development				
Recruit and retain highly qualified and motivated employees				
Complete planning stage documents by 1 March each year for all existing employees and within 1 month of new hires	92%	100%		July 1-June 30
Coach supervisors through introductory and advanced training, writing personal development plans for subordinates, and implementation of progressive discipline policy	80%	90%		July 1-June 30

In the “Data Source and Availability” (Column P) field as shown in Figure 7, agencies should explain how and from where the information is gathered for a measure, along with how often that information is updated.

In some cases, agencies — or their sources — must perform one or more calculations to convert raw data into a performance measure value that will appear in this report. For instance, the South Carolina Department of Probation, Parole and Pardon Services’ accountability report contained a performance measure on “percentage of inmates released to supervision under mandatory release programs with an approved residence plan,” along with an explanation of how this value was calculated [Number of inmates with an approved residence plan /Total Number of inmates released]. The formula used to develop this statistic would be presented in Column Q.

In the “Meaningful Use of Measure” [Column K] field, the agency is required to explain how tracking a performance measure would help the agency achieve its goal and strategy. In other words, this field should explain how a measure helps the agency leadership to evaluate the efficiency of its programmatic efforts and to focus on meaningful and highest-priority projects.

Figure 7. Sample Performance Measurement Data Source, Calculation and Meaningful Use

Data Source and Availability	Calculation Method	Meaningful Use of Measure
HR records-Monthly	Number of completed planning staging documents/ total number of employees required to have an EPMS	emphasizes employee growth and development
HR records-Monthly	Number of employees receiving supervisory training/total number of employees eligible for supervisory training	emphasizes employee growth and development

Please delete any unused rows up to Row 200 before submitting both FY 2019–2020 and FY 2020–2021 templates.

Program Template

The Program Template shown in Figure 8 is an Excel spreadsheet. Agencies should identify each program in Column A, based upon how they were identified in the FY 2018–2019 Appropriations Act. A standalone roman numeral would be considered a discrete program if not further divided into lettered items, as “I. General Administration” appears in Figure 8 below. Programs that have been separated into lettered items should be reported at that level, such as “II.A. Community Mental Health.” Reporting should not be more granular than this. For instance, a program III.B. that appears in the budget with sub-items III.B.1., III.B.2., and so on should be reported on a consolidated basis in the Program Template at the III.B. level. If necessary, add an “All Other Items” as the final program to capture any additional expenditures not included above, such as certain special items.

Provide a summary of each program’s purpose in Column B, followed by each program’s **FY 2019–2020 (Actual) and FY 2020–2021 (Projected)** expenditures in the following columns. The totals in Columns F and J will be automatically calculated by the template. Finally, the relevant measures listed in FY 2019–2020 Strategic Planning and Performance Measurement template should be identified for each program in Column K.

Note: The FY 2019–2020 Program Template is the same as the FY 2018–2019 Program Template. Agencies are asked to provide the actual expenditures for FY 2019–2020 and projected expenditures for FY 2020–2021 and to review the measures associated with those expenditures to ensure that the data is accurate.

Figure 8. Sample Program Template

Agency Name: DEPARTMENT OF HEALTH & HUMAN SERVICES										Fiscal Year 2017-2018
Agency Code: J020		Section: 033								Accountability Report
Program Template										
Program/Title	Purpose	FY 2017-18 Expenditures (Actual)				FY 2018-19 Expenditures (Projected)				Associated Measure(s)
		General	Other	Federal	TOTAL	General	Other	Federal	TOTAL	
I. General Administration	Primarily provides for long-range planning, performance and clinical standards, evaluation and quality assurance, personnel management, communications, information resource management, legal counsel, financial, and procurement.	\$ 3,802,375	\$ 109,366	\$ -	\$ 3,911,741	\$ 3,757,249	\$ 333,985	\$ -	\$ 4,091,234	1.3.1, 2.3.1, 2.3.2, 3.1.1
II.A. Community Mental Health Centers	Services delivered from the 17 community mental health centers and 43 mental health clinics that include: evaluation, assessment, and intake of consumers; short-term outpatient treatment; and continuing support services.	\$ 64,175,591	\$ 64,432,665	\$ 14,559,875	\$ 143,168,130	\$ 64,500,143	\$ 70,835,259	\$ 12,375,868	\$ 147,711,269	1.1.1, 1.1.2, 1.1.3, 1.3.1, 1.3.2, 1.3.3, 1.3.4, 2.2.1, 3.2.1, 3.2.2, 3.3.3
II.B. Inpatient Behavioral Health	Services delivered in a hospital setting for adult and child consumers whose conditions are too severe to be treated in the community.	\$ 48,190,331	\$ 45,514,783	\$ -	\$ 93,705,114	N/A	N/A	N/A	N/A	1.1.1, 1.2.2, 2.1.1, 2.3.1, 2.3.2
II.C. Tucker/Dowdy-Gardner Nursing Care Center	Residential care for individuals whose medical conditions are persistently fragile enough to require long-term nursing care.	\$ 4,874,517	\$ 13,415,470	\$ -	\$ 18,289,987	N/A	N/A	N/A	N/A	1.2.2

Please delete any unused rows up to Row 100 before submitting the template.

Legal Standards Template

The Legal Standards Template is an Excel spreadsheet. Information from either last year's Accountability Report or a recent Program Evaluation Report submission to the House Legislative Oversight Committee (if applicable), has been included in this year's template. **Please review the information that has been pre-loaded. Add, if necessary, any new laws and/or revisions to existing laws. Highlight any updates in yellow.**

Customer Template

The Customer Template is an Excel spreadsheet. Information from last year's Accountability Report has been pre-loaded into this year's template.

As a reminder, the "Divisions or Major Programs" column seeks the division/department/etc. within the agency that is primarily responsible for providing the service/product. It does not have to match any of the agency's programs in the General Appropriations Act. **Please review the "Divisions or Major Programs" column and update, if necessary.**

Partner Template

The Partner Template is an Excel spreadsheet. Information from last year's Accountability Report has been included in this year's template. **Please review and update, if necessary.**

As a reminder, if there is a large list of partners that all fit within a certain group, the agency may list the group instead of each partner individually. For example, if the agency works with every middle school in the state, the agency may list "S.C. middle schools," instead of listing each middle school separately.

Report and External Review Template

The Report and External Review Template is an Excel spreadsheet. **Please list all reports submitted to a federal, state, local, or outside entity during FY 2019–2020, AND all reviews, audits, investigations, or studies of the agency which were conducted in FY 2019–2020, internally by agency personnel or externally by another entity in FY 2019–2020.** As a reminder, this includes any reports or external reviews that were initiated, completed or started in FY 2019–2020.

Use the drop-down arrows, in cells with drop-down options, to choose the most applicable response.

In Column H, please provide, right aligned, a summary of the information the agency provided in the report it submitted, or the information reviewed in the internal or external review, audit, investigation or study. Please be specific enough to allow someone searching for information to quickly find the applicable report or review in which it may be included.

In Column I, please provide, right aligned, the specific website address where someone may obtain a copy of the report submitted or documents related to the review. If the information is not available

online, please provide the mailing address and title of the person from whom the information may be requested.

Technical Assistance



Training Sessions

In order to ensure the health and safety of all concerned, training is available via webinar for the FY 2019-2020 Agency Accountability Report.

Senior management and individuals who complete the strategic planning template and the major program template, are strongly encouraged to attend training sessions in June 2020. The Executive Budget Office is pleased to offer customized facilitated sessions for agencies who want assistance training groups of employees who participate in strategic planning. Individual performance measure coaching will also be available by appointment.

At any time during the process, agencies are welcome to contact Ann Bryson-Eldridge, Performance and Accountability Manager at (803-737-0699 or Ann.Bryson-Eldridge@admin.sc.gov) to seek assistance and/or feedback while completing their reports.

Developing Agency Goals, Strategies and Performance Measures

The focus of agency's goals, strategies and performance measures should be future-looking, and they should communicate the agency's strategic priorities, approaches and actions to be implemented for the upcoming fiscal year (FY 2020–2021). Agencies should apply the following set of common definitions and the **S.M.A.R.T.** framework (Figure 1) to form their goals, strategies and performance measures.

GOAL:

- An agency-specific statement of intent which represents long-term achievements that may take multiple years to impact.
- Answers the question: "What do you want to achieve?"
- Ideally **three to five high-level goals** are recommended.

E.g. Grow the reputation of the agency as an asset to the citizens of South Carolina.

STRATEGY:

- An action statement that clarifies how you will make the agency goal happen.
- Answers the question "What are you going to **do**?"
- Ideally **2-3 strategies** are recommended per goal.

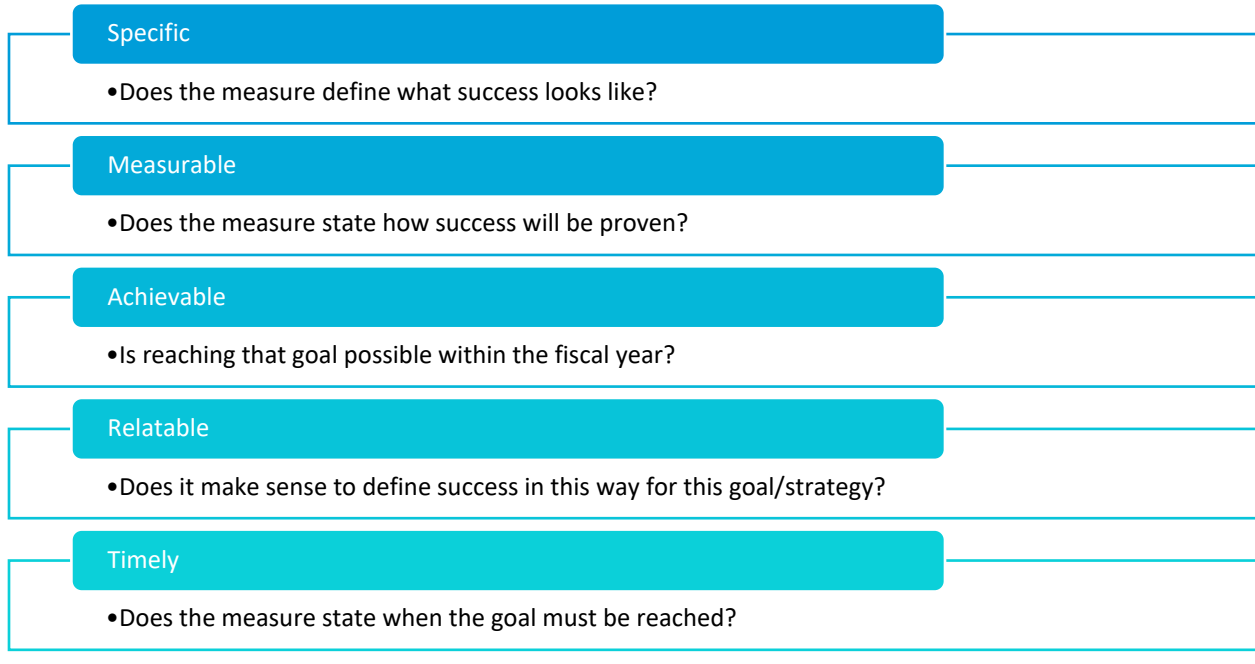
E.g. Improve agency processes to reduce turn-around time and serve customers more efficiently.

SUCCESS MEASURE:

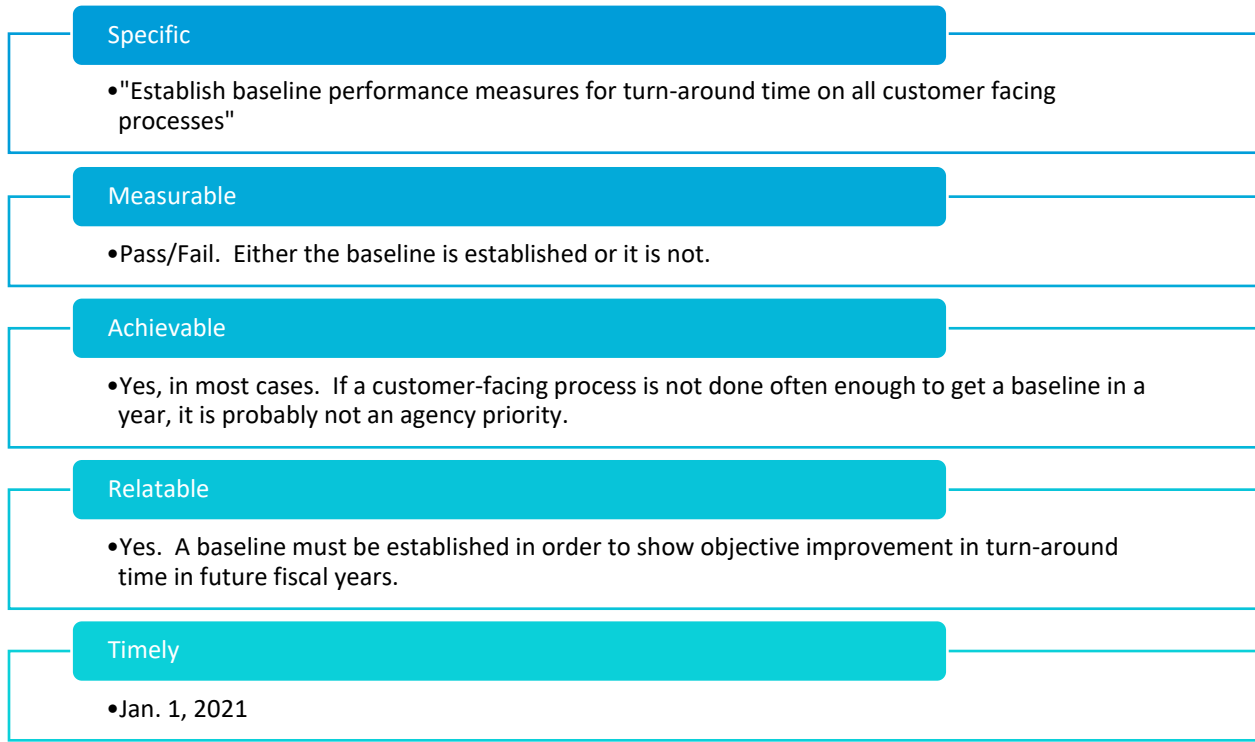
- A specific, quantifiable, objective statement that defines what success looks like during the fiscal year indicated.
- Answers the question "How will you know you've succeeded?"
- Ideally **2-3 performance measures** are recommended per strategy.

E.g. Establish baseline performance measures for turn-around time on all customer facing processes by Jan. 1, 2021.

Figure 1. S.M.A.R.T Framework



E.g. Establish baseline performance measures for turn-around time on all customer facing processes by Jan. 1, 2021.

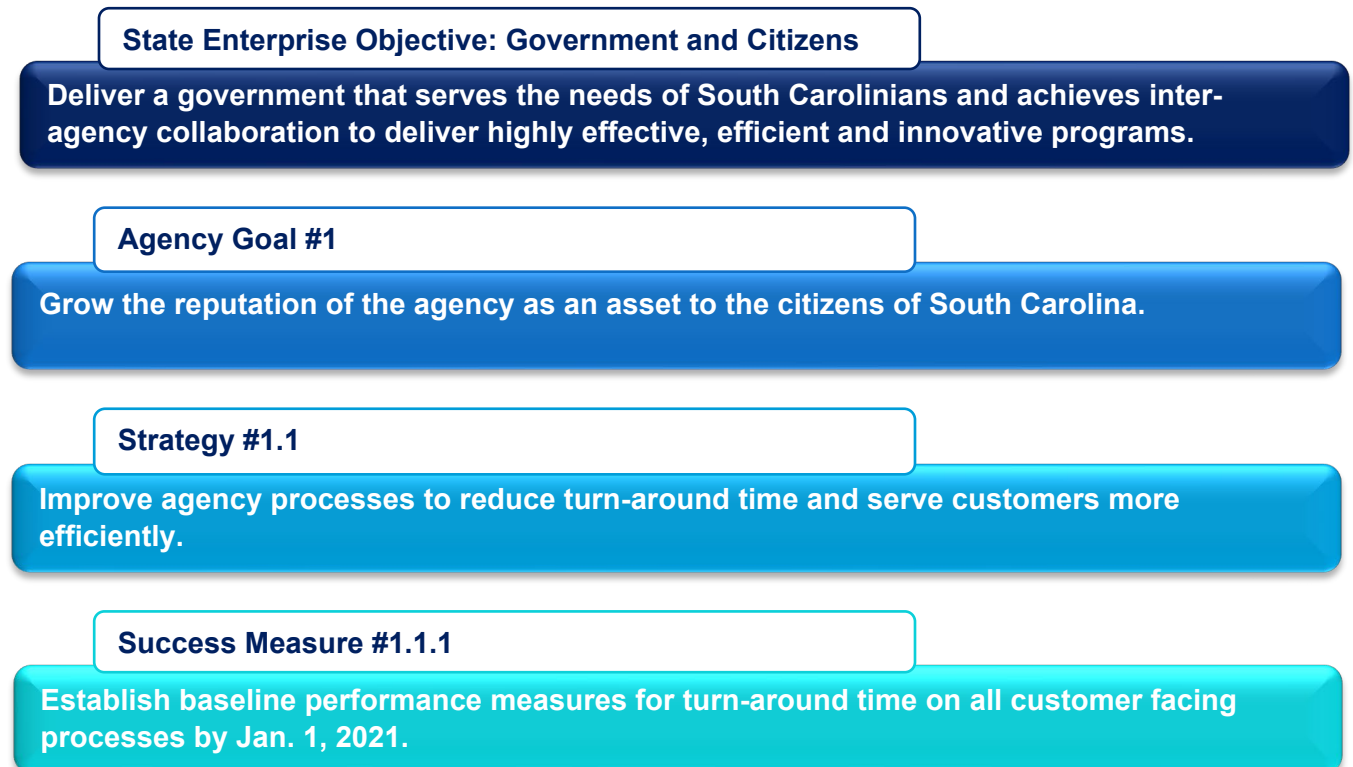


After defining their goals, agencies should take a “top-down” approach to selecting their strategies and performance measures (Figure 2). Below is an example that shows how an agency goal can point to a strategy and how a specific performance measure can follow from that strategy (Figure 3).

Figure 2. Relationship of Goals, Strategies and Performance Measures

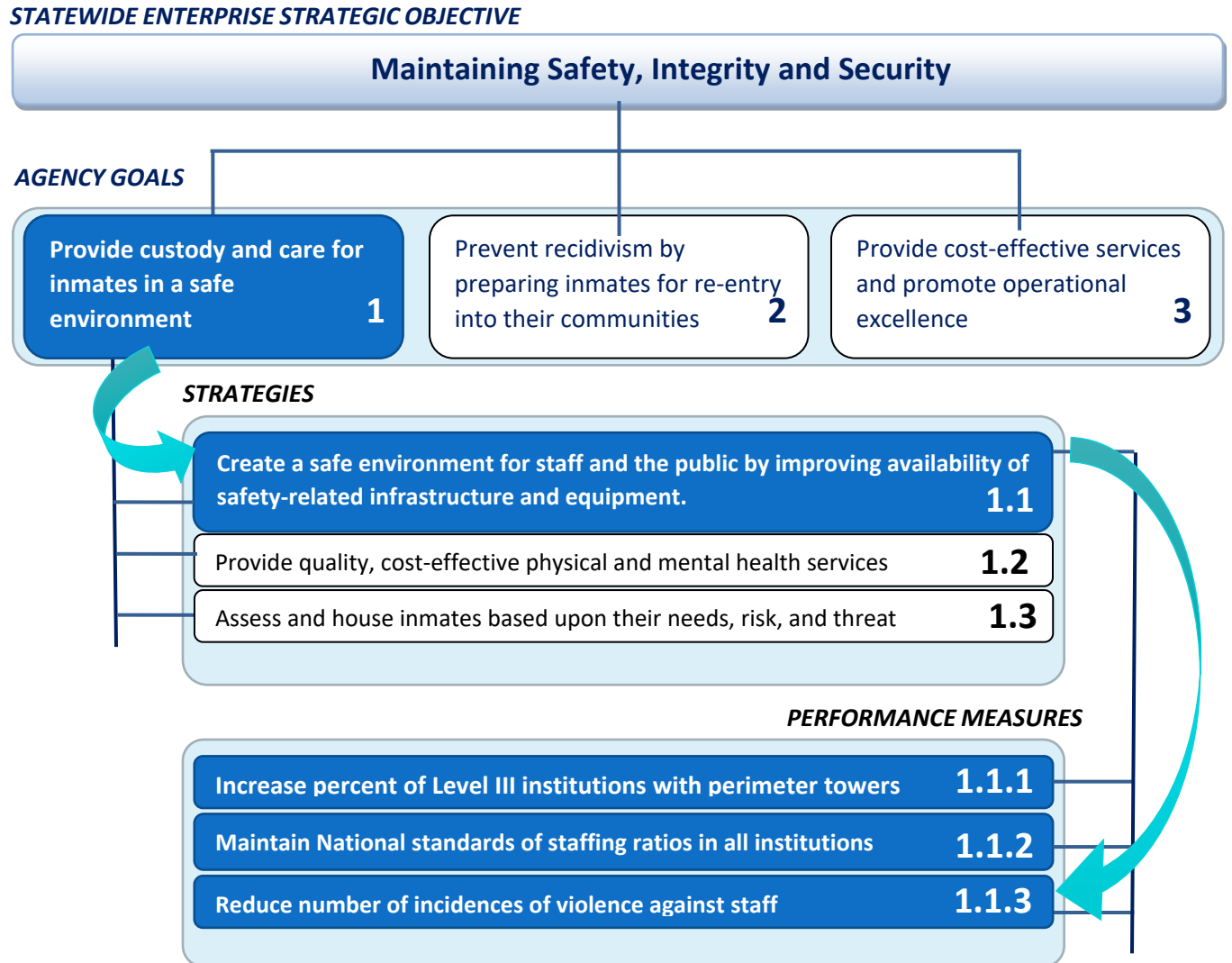


Figure 3. Progression from State Enterprise Objective to Success Measure



To give a more detailed example of the progression from goals to strategies and then performance measures, Figure 4 drills-down through the full conceptual hierarchy at the South Carolina Department of Corrections, tracing a path that leads to various measures of the availability of safety-related equipment in state prisons.

Figure 4. Progression from State Enterprise Objective to Success Measure – Department of Corrections



PERFORMANCE MEASURE VALUES

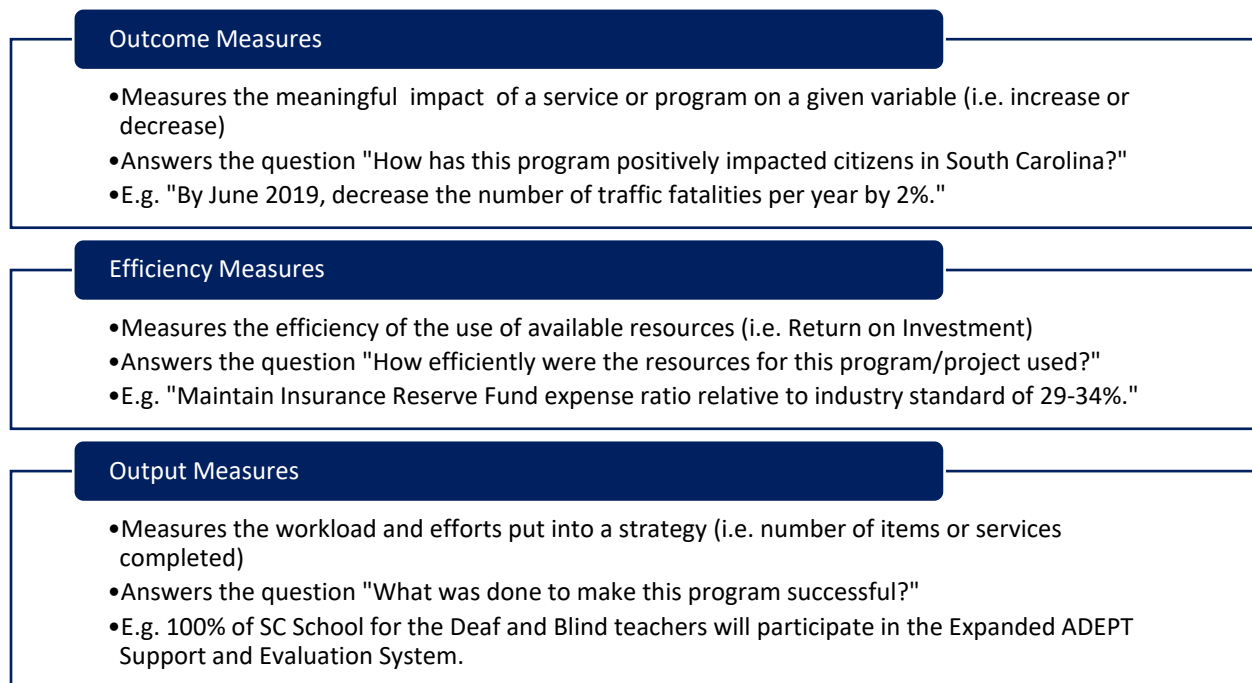
	Base Value	Target Value	Actual Value
Increase percent of Level III institutions with perimeter towers	20%	35%	30%
Maintain National standards of staffing ratios in 90% institutions	40%	90%	65%
Reduce incidences of violence against staff by 50%	65	32	25

Selecting Success Measures

A sound success measure should provide information that is meaningful and useful to decision-makers to better manage agency’s daily operations. Agencies should concentrate on measures of performance that clearly and objectively provide feedback to leaders, legislators and citizens regarding the success of agency activities. Performance measures should focus on outcomes, efficiencies and outputs, and must provide accurate, consistent information over time.

There are three types of measures that can be used to provide objective evidence of success in meeting agency goals using the strategies defined by the agency. These types of measure are described in Figure 5 in order of importance.

Figure 5. Types of Success Measures



Statutory Provisions

Statutory Provisions Related to the Annual Accountability Report

Section 1-1-810. Annual accountability reports by agencies and departments of state government.

Each state agency and department of state government shall submit an annual accountability report to the Governor and the General Assembly covering a period from July first to June thirtieth, unless otherwise directed by the specific statute governing the department or institution.

Section 1-1-820. Contents of annual accountability reports.

The annual accountability report required by Section 1-1-810 must contain the agency's or department's mission, objectives to accomplish the mission, and performance measures that show the degree to which objectives are being met.

FY 2019–2020 Appropriations Act, Proviso 117.29.

(GP: Base Budget Analysis) Agencies' annual accountability reports for the prior fiscal year, as required in Section 1-1-810, must be accessible to the Governor, Senate Finance Committee, House Ways and Means Committee, and to the public on or before September fifteenth, for the purpose of a zero-base budget analysis and in order to ensure that the Agency Head Salary Commission has the accountability reports for use in a timely manner. Accountability Report guidelines shall require agencies to identify key program area descriptions and expenditures and link these to key financial and performance results measures. The Executive Budget Office is directed to develop a process for training agency leaders on the annual accountability report and its use in financial, organizational, and accountability improvement. Until performance-based funding is fully implemented and reported annually, the state supported colleges, universities, and technical schools shall report in accordance with Section 59-101-350.