

LOUISIANA DEPARTMENT OF AGRICULTURE  
AND FORESTRY  
RELEVANCE AND RELIABILITY OF  
PERFORMANCE INFORMATION



PERFORMANCE AUDIT  
ISSUED OCTOBER 31, 2012

**LOUISIANA LEGISLATIVE AUDITOR  
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**FOR QUESTIONS RELATED TO THIS PERFORMANCE AUDIT, CONTACT  
GINA BROWN, PERFORMANCE AUDIT MANAGER,  
AT 225-339-3800.**

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor.

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

October 31, 2012

The Honorable John A. Alario, Jr.,  
President of the Senate  
The Honorable Charles E. "Chuck" Kleckley,  
Speaker of the House of Representatives

Dear Senator Alario and Representative Kleckley:

This report provides the results of our performance audit on the relevance and reliability of performance information for the Office of Animal Health and Food Safety within the Louisiana Department of Agriculture and Forestry (LDAF).

The report contains our findings, conclusions, and recommendations. Appendix A contains the LDAF's response to this report. I hope this report will benefit you in your legislative decision-making process.

We would like to express our appreciation to the management and staff of LDAF for their assistance during this audit.

Sincerely,

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

DGP/ch

LDAF R&R 2012

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# Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE, Legislative Auditor



## Louisiana Department of Agriculture and Forestry Relevance and Reliability of Performance Information

October 2012

Audit Control # 40120010

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### Executive Summary

Louisiana Revised Statute 39:87.3 (D)(E) directs the Louisiana Legislative Auditor to provide an assessment of state agencies' performance data. In accordance with this requirement, we scheduled an audit on the relevance and reliability of performance information at the Louisiana Department of Agriculture and Forestry (LDAF). We selected the Office of Animal Health and Food Safety (AHFS) within LDAF for our assessment because its mission and performance indicators focus on public health/safety. We assessed the relevance of the performance information for the following AHFS activities for fiscal year (FY) 2012:

1. Food Distribution Program (FDP)
2. Food Quality Services Program (FQS)
3. Livestock Brand Commission (LBC)
4. Louisiana's Meat and Poultry Inspection Program (MPI)
5. Poultry and Egg Division (P&E)
6. Veterinary Health Division (VHD)

Our reliability assessment of the performance information for these activities focused on the seven key outcome performance indicators for the first quarter of FY 2012.<sup>1</sup> Appendix A contains LDAF's response to the audit. Appendix B contains our scope and methodology. The audit objectives and results of our work are as follows:

#### **Objective 1: Is LDAF's performance information for the selected activities within AHFS relevant?**

**Results:** Overall, LDAF's performance information for the six activities we reviewed within AHFS is relevant. Using criteria from the state's performance budget manual, we found that performance information existed for all activities and that all objectives are measurable.<sup>2</sup> However, LDAF could improve its performance information by ensuring all objectives are aligned with their performance indicators, time-bound, and include at least one outcome indicator. In addition, LDAF should ensure that all performance indicators contain easy-to-understand language. The results of our relevance analysis are summarized in the following chart.

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<sup>1</sup> "Key outcome indicators" are used for decision-making by measuring results and gauging program effectiveness. Appendix D lists the key outcome indicators we reviewed for this audit.

<sup>2</sup> *Manageware: A Practical Guide to Managing for Results* is published by the state's Office of Planning and Budget and provides requirements for agencies related to performance measures. The criteria we used to assess relevancy are from this manual.

<b>Summary of Relevancy Results AHFS Performance Information Fiscal Year 2012</b>	
<b>Criteria</b>	<b>Results</b>
Performance Information Exists	Yes
Aligned	One (17%) of the six objectives is not aligned with its performance indicators.
Objectives are Measureable and Time-Bound	All objectives are measureable. Five (83%) of the six objectives are not time-bound.
Outcome Indicator Exists for Each Objective	One (17%) of the six objectives did not include at least one outcome indicator.
Understandable	Two (7%) of the 29 performance indicators did not contain easy-to-understand language or explanatory notes to explain professional or technical jargon used.
<b>Source:</b> Prepared by legislative auditor's staff using results from Appendix C.	

**Objective 2: Are the performance indicators for the selected activities within AHFS reliable?**

**Results:** We reviewed the seven key outcome indicators for the first quarter of fiscal year 2012 and found that four (57%) were reliable with qualifications. This means that while our calculation agreed with AHFS's calculation based on the information provided, AFHS's controls over data collection and reporting did not always ensure accuracy and consistency. We also found two (29%) indicators that were unreliable. These indicators were unreliable because AHFS either entered duplicate records or used incorrect formulas when calculating them.

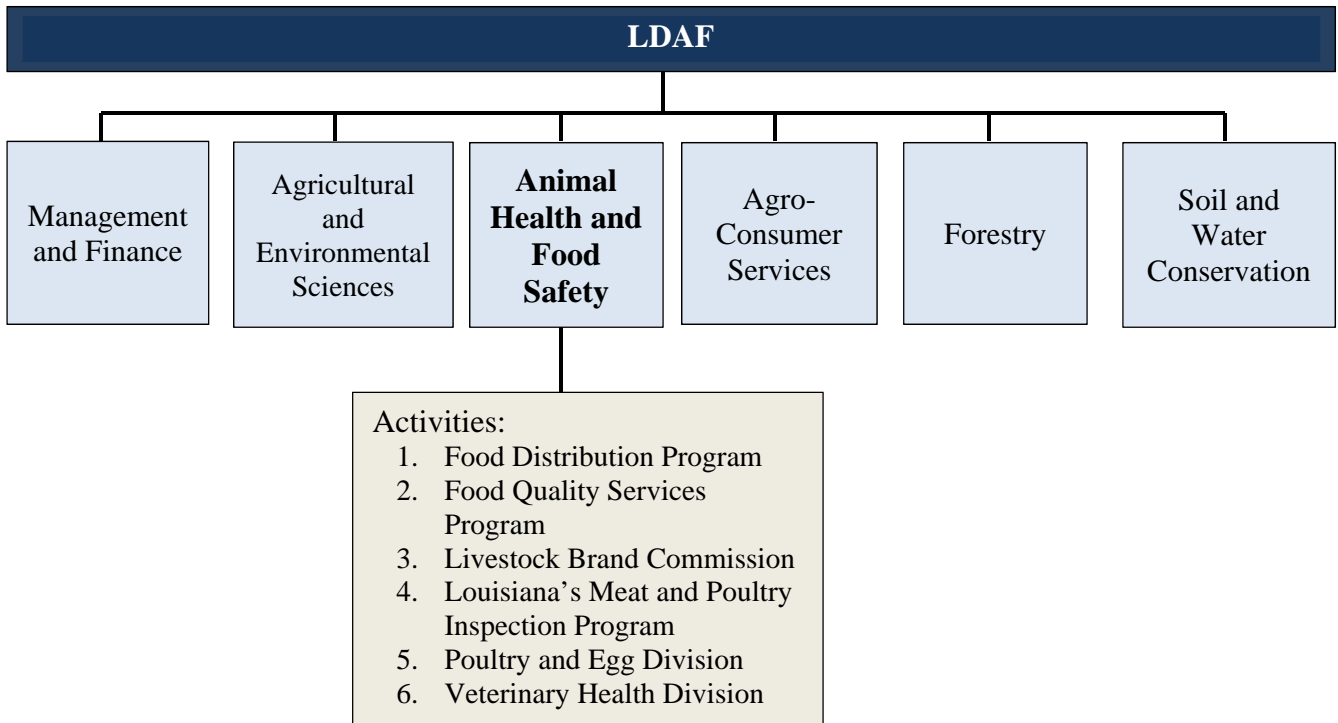
Finally, for one (14%) indicator, we could not determine if the value was reliable because the agency did not retain supporting documentation. The results of our reliability analysis are summarized in the following chart.

<b>Summary of Reliability Results First Quarter Fiscal Year 2012</b>		
<b>Category</b>	<b>Number of Indicators</b>	<b>Percentage of Indicators</b>
Reliable	0	0%
Reliable with Qualifications	4	57%
Unreliable	2	29%
Reliability Undetermined	1	14%
<b>Total</b>	<b>7</b>	<b>100%</b>
<b>Source:</b> Prepared by legislative auditor's staff using reliability results from Appendix D.		

## Background

**AHFS Mission and Organizational Structure.** The mission of AHFS is to guard and protect the integrity of the livestock industry against animal diseases through diagnostic, preventative eradication, and other deterrent measures. In addition, the office is responsible for protecting the food chain, public health, and general welfare of Louisiana citizens by assuring that meat, poultry, eggs, fruits and vegetables, and their products are properly identified, labeled, and accurately graded. Exhibit 1 shows the location of AHFS within LDAF.

**Exhibit 1  
Location of AHFS within LDAF**



**Source:** Prepared by legislative auditor’s staff using information from the FY 2012 Executive Budget.

**Activity Descriptions.** We reviewed the performance information for the six activities within AHFS. These activities and a description of their functions are summarized as follows:

1. **Food Distribution Program (FDP).** FDP is responsible for ordering, warehousing, and distributing foods purchased by the United States Department of Agriculture for use in federally approved child nutrition programs and for food purchased for distribution to low-income citizens and families. In FY 2012, FDP was appropriated approximately \$2.7 million and 19 authorized positions.

2. **Food Quality Services Program (FQS).** FQS inspects and certifies the grade, quality, and condition of fresh fruits, vegetables, peanuts, and pecans at shipping ports and receiving markets in the state and inspects and certifies fresh produce purchased by federal and state institutions. In FY 2012, FQS was appropriated approximately \$0.4 million and four authorized positions.
3. **Livestock Brand Commission (LBC).** LBC investigates farm related crimes with the main focus on the identification of livestock through registered brands and markings. In FY 2012, LBC was appropriated approximately \$1.4 million and 12 authorized positions.
4. **Louisiana's Meat and Poultry Inspection Program (MPI).** MPI is responsible for inspecting all meats of animals slaughtered and processed in Louisiana facilities; inspecting meat processing facilities for compliance with federal and state requirements; operating an accredited laboratory that analyzes meat and poultry products for economic and microbiological adulteration; and reviewing and approving the labels of meat and meat products to assure that accurate product information is supplied to the consumer. In FY 2012, MPI was appropriated approximately \$2.9 million and 40 authorized positions.
5. **Poultry and Egg Division (P&E).** P&E is responsible for establishing grades for poultry and eggs sold in Louisiana. P&E is also responsible for enforcing state laws, rules, and regulations for egg and poultry production, packing, and sales. In FY 2012, P&E was appropriated approximately \$1.2 million and 10 authorized positions.
6. **Veterinary Health Division (VHD).** VHD is responsible for protecting the public health and general welfare of Louisiana citizens by ensuring the safety of the meat and poultry in the food chain. Furthermore, VHD is accountable for ensuring the safety of all animals during a large scale emergency or disaster, whether accidental or intentional. In FY 2012, VHD was appropriated approximately \$2.3 million and 24 authorized positions. However, no funding was provided for the VHD function of ensuring the safety of all animals during declared or non-declared emergencies.

## Objective 1: Is LDAF's performance information for the selected activities within AHFS relevant?

Overall, LDAF's performance information for the six activities we reviewed within AHFS is relevant. We used the following criteria from the state's performance budgeting manual to determine if the performance information was relevant:<sup>3</sup>

- Performance information exists for all activities.
- Performance information is aligned (i.e., indicators answer objectives; objectives answer goals).
- Objectives are measurable and time-bound (i.e., provide a target date to accomplish).
- At least one outcome indicator exists for each program objective.
- Performance information is understandable and does not contain jargon that is not explained by explanatory notes.

We found that performance information existed for the selected activities and that all objectives are measurable. However, LDAF could improve its performance information by ensuring all objectives are aligned with its performance indicators, time-bound, and include at least one outcome indicator. In addition, LDAF should ensure that all performance indicators contain easy-to-understand language. Exhibit 2 summarizes the results according to the relevance criteria listed above. Appendix C provides specific details on the results of our relevancy analysis.

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<sup>3</sup> *Manageware: A Practical Guide to Managing for Results* is published by the state's Office of Planning and Budget and provides requirements for agencies related to performance measures. The criteria we used to assess relevancy are from this manual.



<b>Exhibit 2 Summary of Relevancy Results AHFS Performance Information Fiscal Year 2012</b>	
<b>Criteria</b>	<b>Results</b>
Performance Information Exists	Yes
Aligned	One (17%) of the six objectives is not aligned with its performance indicators.
Objectives are Measureable and Time-Bound	All objectives are measureable. Five (83%) of the six are not time-bound.
Outcome Indicator Exists for Each Objective	One (17%) of the six objectives did not include at least one outcome indicator.
Understandable	Two (7%) of the 29 performance indicators did not contain easy-to-understand language or explanatory notes to explain professional or technical jargon used.
<b>Source:</b> Prepared by legislative auditor's staff using results from Appendix C.	

**Recommendation 1:** LDAF should ensure all AHFS's performance indicators answer the entire objective within each activity.

**Summary of Management's Response:** LDAF agreed with this recommendation and stated that performance indicators shall answer the entire objective of an activity. AHFS's performance indicators will undergo review and revision to answer the complete objective for each activity.

**Recommendation 2:** LDAF should ensure all AHFS's objectives contain timeframes to accomplish objective targets.

**Summary of Management's Response:** LDAF stated that performance indicators for AHFS's objectives will denote the timeframe measures directly for clarity.

**Recommendation 3:** LDAF should ensure all AHFS's objectives contain at least one outcome performance indicator that measures results and program effectiveness.

**Summary of Management's Response:** LDAF stated that it will review all of AHFS's objectives for inclusion of outcome indicators for measurement of results and effectiveness.

**Recommendation 4:** LDAF should ensure all AHFS's performance indicators are written in clear and simple language and professional and technical jargon is defined by explanatory notes.

**Summary of Management's Response:** LDAF agreed in part with this recommendation and stated it will review indicators to simplify as appropriate.

## Objective 2: Are the performance indicators for the selected activities within AHFS reliable?

Overall, we found that four (57%) of AHFS's seven key outcome performance indicators tested were reliable with qualifications.<sup>4</sup> Our analysis did not include the Food Distribution Program because it did not have any key outcome performance indicators or the Food Quality Services Program because it is a voluntary program based on a cooperative agreement with the United States Department of Agriculture. We reviewed and recalculated the seven indicators that were reported in the first quarter of FY 2012 and classified our results based on the following categories and criteria:

- **Reliable** - reported performance is accurate within +/- 5%, and it appears that controls for collecting and reporting data are in place.
- **Reliable with Qualifications** - reported performance is within +/-5%, but source documentation cannot be verified, and/or controls cannot be tested with complete assurance.
- **Unreliable** - reported performance is not within +/-5%.
- **Reliability Undetermined** - documentation is not available, and controls alone are not adequate to ensure accuracy.

Using the categories above, we found that four (57%) of AHFS's seven key outcome performance indicators were reliable with qualifications. We also identified two (29%) indicators that were unreliable and one (14%) with reliability undetermined. Exhibit 3 summarizes our results for each category. Appendix D lists the key outcome indicators and provides specific details of the results of our reliability analysis.

Exhibit 3 Summary of Reliability Results First Quarter Fiscal Year 2012		
Category	Number of Indicators	Percentage of Indicators
Reliable	0	0%
Reliable with Qualifications	4	57%
Unreliable	2	29%
Reliability Undetermined	1	14%
<b>Total</b>	<b>7</b>	<b>100%</b>
<b>Source:</b> Prepared by legislative auditor's staff using reliability results from Appendix D.		

**Indicators Reliable with Qualifications.** Four (57%) of the seven indicators were reliable with qualifications. This means that while our calculations were within +/-5% of

<sup>4</sup> "Key outcome indicators" are used for decision-making by measuring results and gauging program effectiveness. Appendix D lists the key outcome indicators we reviewed for this audit.

LDAF's calculation, we determined that AFHS's controls over data collection and reporting for these indicators were not adequate to always ensure accuracy and consistency of the calculation for the Louisiana Performance Accountability System (LaPAS). For example, the internal controls for the two P&E key outcome performance indicators did not ensure that correct dates or formulas were used to calculate these indicators.

**Unreliable Indicators.** Two (29%) of the seven performance indicators were unreliable. Our calculations were not within +/-5% of LDAF's calculations for these indicators based on the data provided. These indicators were unreliable because AHFS entered duplicate records or used incorrect formulas when calculating them.

**Reliability Undetermined.** We were unable to determine reliability for one (14%) of the seven indicators because the agency did not retain supporting documentation.

Exhibit 4 provides additional details for the performance indicators that were unreliable and for the indicators where we could not determine the reliability.

Exhibit 4 Explanation of Unreliable and Reliability Undetermined Performance Indicators First Quarter Fiscal Year 2012			
Performance Indicator	AHFS Activity	Reliability	Explanation
Percent of cases for which property was accounted for	LBC	Unreliable	LDAF entered duplicate records in this calculation. In addition, information was entered and back-dated in the log after the calculation was completed and reported.
Percent of noncompliant laboratory samples	MPI	Unreliable	LDAF used an incorrect formula and could not explain some of the discrepancies in the number of samples calculated.
Percentage of request for aid that was provided to livestock and companion animals and their owners during declared or non-declared emergencies when LDAF is responsible to provide assistance	VHD	Reliability Undetermined	LDAF did not keep a log of all requests for aid and did not retain any supporting information.
<b>Source:</b> Prepared by legislative auditor's staff using reliability results from Appendix D.			

**Recommendation 5:** LDAF should ensure its internal controls over the data systems that contain performance information ensure the accuracy and consistency of that information.

**Summary of Management's Response:** LDAF agreed with this recommendation and stated that effective immediately Brand Inspectors will look for the icon on the program "Program in Use" before entering any data. If the program is in use, the second person entering the program will have to wait to make an entry thus avoiding the

duplication discovered in the audit. Supervisors are presently auditing the spreadsheet on a regular basis in order to identify any possible duplicate entries.

**Recommendation 6:** For the “percent of cases for which property was accounted,” LDAF needs to ensure that no duplicate records are included in the calculation and information is inputted in the log in a specified timeframe and consistent manner.

**Summary of Management’s Response:** LDAF stated that the audit revealed a difference in the quarterly total given for the number of cases cleared during the specific timeframe of the performance indicator. The reason for this was the case was cleared and the data entered after the totals were calculated for the reporting time period.

**Recommendation 7:** For the “percent of noncompliant laboratory samples,” LDAF should count the number of sample records based on the Date Received by the lab instead of the Collection Date of a sample.

**Summary of Management’s Response:** LDAF agreed with this recommendation and stated that its implementation of a new tracking system is in place. Effective immediately MPI will use the Laboratory Information Management System (LIMS) to track all samples by the Date Received instead of Date Collected.

**Recommendation 8:** For the “percentage of request for aid that was provided to livestock and companion animals and their owners during declared or non-declared emergencies when LDAF is responsible to provide assistance,” LDAF should keep a log of all requests for aid and supporting documentation.

**Summary of Management’s Response:** LDAF agreed with this recommendation and stated it will review the Louisiana Manageware on Strategic Planning for Results, assess and inventory all animal disease and emergency programs, improve performance data collection and management, revamp data collection and submission policies, revamp data storage and retrieval for both electronic and hard copies, develop disease investigative report for staff veterinarians, develop timely schedule for data reporting on all programs, and require a Web EOC (Emergency Operations Center) request to document all emergency request for assistance.

## **APPENDIX A: MANAGEMENT'S RESPONSE**



LOUISIANA DEPARTMENT OF AGRICULTURE & FORESTRY  
MIKE STRAIN D.V.M.  
COMMISSIONER



October 4, 2012

Mr. Daryl G. Purpera, CPA, CFE  
Louisiana Legislative Auditor  
1600 North Third Street  
Baton Rouge, LA 70804

Attention: Nicole B. Edmonson, CIA, CGAP, MPA  
Director of Performance Audit Services

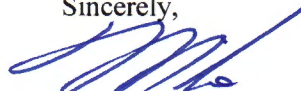
RE: Performance Audit of LDAF  
Office of Animal Health and Food Safety

Dear Mr. Purpera:

The Louisiana Department of Agriculture and Forestry is in receipt of your report dated September 26, 2012, regarding the performance audit relative to relevance and reliability of performance indicators for the Office of Animal Health and Food Safety. I appreciate the opportunity to respond to the report. Please find the LDAF management team's response attached hereto.

I would like to compliment you and your staff on the professionalism displayed during the audit. Please feel free to contact me, or Mr. Dane Morgan, Assistant Commissioner of Management and Finance, should you have any questions or need additional information.

Sincerely,



Mike Strain DVM  
Commissioner

Enclosure

DKM 12-0041

## Enclosure

**Recommendation 1:** LDAF should ensure all AHFS' performance indicators answer the entire objective within each activity.

**Management Response:** LDAF agrees that performance indicators shall answer the entire objective of an activity. AHFS' performance indicators will undergo review and revision to answer the complete objective for each activity.

**Recommendation 2:** LDAF should ensure all AHFS' objectives contain timeframes to accomplish objective targets.

**Management Response:** Performance indicators for AHFS' objectives will denote the timeframe measures directly for clarity.

**Recommendation 3:** LDAF should ensure all AHFS' objectives contain at least one Outcome performance indicator that measures results and program effectiveness.

**Management Response:** LDAF will review all AHFS' objectives for inclusion of outcome indicators for measurement of results and effectiveness.

**Recommendation 4:** LDAF should ensure all AHFS' performance indicators are written in clear and simple language and professional and technical jargon is defined by explanatory notes.

**Management Response:** LDAF agrees in part and will review indicators to simplify as appropriate.

**Recommendation 5:** LDAF should ensure its internal controls over the data systems that contain performance information ensure the accuracy and consistency of that information.

**Management Response:** LDAF agrees with this recommendation and states that effective immediately Brand Inspectors will look for the icon on the program "Program In Use" before entering any data. If the program is in use, the second person entering the program will have to wait to make an entry thus avoiding the duplication discovered in the audit. Supervisors are presently auditing the spreadsheet on a regular basis in order to identify any possible duplicate entries.

**Recommendation 6:** For the "percent of cases for which property was accounted,"

LDAF needs to ensure that no duplicate records are included in the calculation and information is inputted in the log in a specified timeframe and consistent manner.

**Management Response:**

The audit revealed a difference in the quarterly total given for the number of cases cleared during the specific timeframe of the performance indicator. The reason for this was the case was cleared and the data entered after the totals were calculated for the reporting time period. There is no way this can be corrected because it is impossible to ensure that through investigation a case will be cleared within the reporting timeframe. Sometimes investigations will go on for months as new information develops before ultimately being solved or brought to a conclusion. Until this particular indicator can be changed about the only thing that can be done is to place an indicator next to the entry indicating that it was cleared after the reporting period.

**Recommendation 7:** For the “percent of noncompliant laboratory samples,” LDAF should count the number of sample records based on the Date Received by the lab instead of the Collection Date of a sample.

**Management Response:** LDAF agrees with this recommendation and states that the implementation of a new tracking system is in place. Effective immediately MPIP will use the Laboratory Information Management System (LIMS) to track all samples by the Date Received instead of Date Collected

**Recommendation 8:** For the “percentage of request for aid that was provided to livestock and companion animals and their owners during declared or non-declared emergencies when LDAF is responsible to provide assistance,” LDAF should keep a log of all requests for aid and supporting documentation.

**Management Response:** LDAF agrees with this recommendation and will review the Louisiana Manageware on Strategic Planning for Results, assess and inventory all animal disease and emergency programs, improve performance data collection and management, revamp data collection and submission policies, revamp data storage and retrieval for both electronic and hard copies, develop disease investigative report for staff veterinarians, develop timely schedule for data reporting on all programs and require a Web EOC request to document all emergency request for assistance.



## APPENDIX B: AUDIT INITIATION, SCOPE, AND METHODOLOGY

We conducted this performance audit under the provisions of Title 24 of the Louisiana Revised Statutes (R.S.) of 1950, as amended. R.S. 39:87.3 (D) (E) directs the Louisiana Legislative Auditor to provide an assessment of state agencies' performance data. To fulfill this requirement, we periodically examine the relevance and/or the reliability of performance data for various state agencies. Our audit focused on the relevance of performance data for fiscal year (FY) 2012 and the reliability of the performance indicator data for the first quarter of FY 2012 for the Office of Animal Health and Food Safety (AHFS) activities within the Louisiana Department of Agriculture and Forestry (LDAF).

We conducted this performance audit in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. To answer our objectives, we performed the following audit steps:

### **Objective 1: Is performance information for the activities within AHFS relevant?**

- Conducted background research and a risk assessment, including a review of state and federal laws relating to performance accountability.
- Identified the federal and state legal authority for AHFS, including its mission, goals, and objectives.
- Reviewed and identified AHFS's performance indicators, mission, goals, and objectives in the Executive Budget documents of FY 2012.
- Reviewed 11 key and 18 supporting AHFS performance indicators of FY 2012 for relevancy by using criteria outlined in the state's performance budgeting manual.
- Reviewed *Manageware: A Practical Guide to Managing for Results*, the Office of Planning and Budget's guidance documentation on performance indicators and developed relevance criteria based on this guidance.
- Interviewed AHFS staff and management to determine how they use performance data to make decisions and manage their programs.

### **Objective 2: Are the performance indicators for the activities within AHFS reliable?**

- Assessed the control structure for seven of AHFS's key outcome performance indicators for the first quarter of FY 2012.

- Researched the United States Government Accountability Office (GAO) to develop our criteria for reliability. Each indicator was classified into the following categories:
  - “*Sufficiently reliable*” (defined in report as “**reliable**” or “**reliable with qualifications**”) if the results of the audit provide assurance that (1) the likelihood of significant errors or incompleteness is minimal and (2) the use of data would not lead to an incorrect or unintentional message.
  - “*Not considered sufficiently reliable*” (defined in report as “**unreliable**”) if (1) significant errors or incompleteness exists in some of or all the key data elements and (2) if using the data would probably lead to an incorrect or unintentional message.
  - “*Undetermined reliability*” (defined in report as “**reliability undetermined**”) if specific factors are present such as limited access to the data source, a wide range of data that cannot be examined with current resources, data limitations that prevent an adequate assessment, short time periods, the deletion of original computer files, or a lack of access to needed documents.
- Interviewed AHFS staff and management on AHFS’s performance indicators, their processes and calculations, and use of their results.
- Conducted a survey and interviewed management to assess performance indicator input, process, and review controls.
- Examined AHFS’s policies and procedures related to our audit objectives.
- Compared AHFS’s performance indicators in the Executive Budget documents to LaPAS.
- Obtained and analyzed performance information source data for accuracy and completeness, including database report coding.
- Analyzed method of calculation of performance indicator used by LDAF for accuracy.
- Recalculated the performance indicators based on established calculation methodology.
- Reviewed LaPAS reported results for entry errors.
- Assessed performance indicator names and data for clarity.
- Calculated the percentage difference between the actual performance and reported performance; if the percentage difference was more than 5%, we considered the value inaccurate.

## APPENDIX C: AHFS PERFORMANCE INFORMATION - RELEVANCY RESULTS

Performance Information		Aligned	Easy to Understand	Objectives are Measurable and Time-bound	Outcome Indicator Exists for Each Objective
<b>Food Distribution Program (FDP):</b>		<b>Mission:</b> FDP ensures the United States Department of Agriculture (USDA) commodities are distributed to eligible recipient agencies, and that those agencies are reviewed as required. Further, the office ensures the safe storage and handling of the commodities until consumed. FDP is responsible for the ordering, warehousing, and distribution of foods purchased by USDA for use in federally approved child nutrition programs and for food purchased for distribution to low income citizens and families.			
<b>Objective:</b> Through the Office of Animal Health and Food Safety, to maintain a statewide commodity inventory level of less than six months of USDA food and conduct a minimum of 120 recipient/agency warehouse compliance reviews annually.		Yes	Yes	Yes	N/A
1	Number of compliance audits (LAPAS CODE - 23498)	Yes	Yes	N/A	No
2	Inventory turnover (in months) (LAPAS CODE - 23499)	Yes	Yes	N/A	

Performance Information		Aligned	Easy to Understand	Objectives are Measurable and Time-bound	Outcome Indicator Exists for Each Objective
<b>Food Quality Services Program (FQS):</b>		<b>Mission:</b> FQS provides unbiased third party (collaborator) inspections, state inspections, and shipping point inspections for fresh fruits and vegetables grown in Louisiana. FQS inspects and certifies grade, quality, and condition of fresh fruits, vegetables, peanuts, and pecans at shipping ports and receiving markets in the state, and inspects and certifies fresh produce purchased by federal and state institutions.			
<b>Objective:</b> Through the Office of Animal Health and Food Safety, to continue to provide unbiased third party inspection (collaborator) at terminal markets, inspections for state institutions and other state and parish entities that come under the fruit and vegetables inspection program.		Yes	Yes	Yes, measurable. No, time-bound.	N/A
1	Percent inspected and passed (LAPAS CODE - 22805)	Yes	Yes	N/A	Yes
2	Number of federal and state inspections (LAPAS CODE - 22806)	Yes	Yes	N/A	
3	Pounds of product inspected (LAPAS CODE - 788)	Yes	Yes	N/A	

Performance Information		Aligned	Easy to Understand	Objectives are Measurable and Time-bound	Outcome Indicator Exists for Each Objective
<b>Livestock Brand Commission (LBC):</b>		<b>Mission:</b> LBC investigates farm related crimes with the main focus on the identification of livestock through registered brands and markings.			
<b>Objective:</b> Through the Office of Animal Health and Food Safety, to continue to carry out the statutory responsibility stated in R.S. 3:731-750, that commissioned law enforcement officers protect property through the investigation of farm related crimes with the main focus on the identification of livestock via brands, microchip and tattoo and to continue to deter and investigate agricultural related crimes and bring perpetrators to justice.		Yes	Yes	Yes, measurable. No, time-bound.	N/A
1	Percent of theft cases cleared (LAPAS CODE - 24319)	Yes	No, no explanation of the term "cleared" is provided by explanatory notes.	N/A	Yes
2	Percent of cases for which property was accounted for (LAPAS CODE - 23497)	Yes	No, no explanation of the difference between "cleared" and "accounting for the property" is provided by explanatory notes.	N/A	
3	Total number of investigations (LAPAS CODE - 812)	Yes	Yes	N/A	

Performance Information		Aligned	Easy to Understand	Objectives are Measurable and Time-bound	Outcome Indicator Exists for Each Objective
4	New brands registered (LAPAS CODE - 24320)	Yes	Yes	N/A	Yes
5	Number of livestock monitored and inspected at video or public sale (LAPAS CODE - 22804)	Yes	Yes	N/A	
<b>Louisiana's Meat and Poultry Inspection Program (MPI):</b>		<b>Mission:</b> MPI is a cooperative state-federal program. Its mission is to provide consumers with safe, wholesome, properly labeled meat and poultry products. MPI is responsible for inspecting all meats of animals slaughtered and processed in Louisiana facilities; inspecting meat processing facilities for compliance with federal and state requirements; operating an accredited laboratory that analyzes meat and poultry products for economic and microbiological adulteration; and reviewing and approving the labels of meat and meat products to assure that accurate product information is supplied to the consumer.			
<b>Objective:</b> Through the Office of Animal Health and Food Safety, to continue to ensure that consumers receive only safe, wholesome and unadulterated meat and meat products and that only properly labeled meat products reflecting actual ingredients are provided to the consumer.		<b>No</b> , the performance indicators did not address the second part of the objective related to properly labeled meat products.	Yes	Yes, measurable. <b>No</b> , time-bound.	N/A
1	Percent of meat and poultry inspected and passed (LAPAS CODE - 22816)	Yes	Yes	N/A	Yes
2	Percent of noncompliant laboratory samples (LAPAS CODE - 22817)	Yes	Yes	N/A	
3	Number of meat and poultry product recalls for state facilities (LAPAS CODE - 22818)	Yes	Yes	N/A	
4	Number of slaughtered livestock inspected (LAPAS CODE - 22819)	Yes	Yes	N/A	

Performance Information		Aligned	Easy to Understand	Objectives are Measurable and Time-bound	Outcome Indicator Exists for Each Objective
5	Pounds of processed meat and poultry inspected (LAPAS CODE - 22820)	Yes	Yes	N/A	Yes
6	Pounds of meat and poultry condemned (LAPAS CODE - 22821)	Yes	Yes	N/A	
7	Number of laboratory samples monitored (LAPAS CODE - 22822)	Yes	Yes	N/A	
8	Number of noncompliant laboratory samples (LAPAS CODE - 22823)	Yes	Yes	N/A	
<b>Poultry and Egg Division (P&amp;E):</b>		<b>Mission:</b> P&E is responsible for establishing grades for poultry and eggs sold in Louisiana and for enforcing state laws, rules, and regulations for egg and poultry production, packing, and sales. P&E is authorized through cooperative agreements with USDA to establish and maintain grading services at authorized USDA poultry and egg plants; provide fee grading services at off-plant locations; and perform shell egg surveillance at all shell egg plants and hatcheries.			
<b>Objective:</b> Through the Office of Animal Health and Food Safety, to continue to protect the consumer and ensure that the poultry, egg and the poultry and egg products are wholesome and of the quality represented on the label.		Yes	Yes	Yes, measurable. No, time-bound.	N/A
1	Percent of poultry passed (LAPAS CODE - 22807)	Yes	Yes	N/A	Yes
2	Number of pounds inspected (LAPAS CODE - 21682)	Yes	Yes	N/A	
3	Number of certificates issued - poultry (LAPAS CODE - 22808)	Yes	Yes	N/A	

Performance Information		Aligned	Easy to Understand	Objectives are Measurable and Time-bound	Outcome Indicator Exists for Each Objective
4	Percent of eggs and egg products inspected and passed (LAPAS CODE - 22809)	Yes	Yes	N/A	Yes
5	Number of certificates issued - eggs (LAPAS CODE - 21685)	Yes	Yes	N/A	
6	Dozens inspected at all points of sale (LAPAS CODE - 777)	Yes	Yes	N/A	
<b>Veterinary Health Division (VHD):</b>		<b>Mission:</b> VHD protects livestock from infectious diseases through diagnostic, preventative, eradication, and other measures. VHD is responsible for protecting the public health and general welfare of Louisiana citizens by ensuring the safety of the meat and poultry in the food chain. Furthermore, VHD is responsible for ensuring the safety of all animals during a large scale emergency or disaster, whether accidental or intentional.			
<b>Objective:</b> Through the Office of Animal Health and Food Safety, to continue the prevention, control, monitoring and eradication of endemic, zoonotic and foreign animal diseases in livestock, poultry, farm raised cervids (deer, elk, and antelope), aquatics, and turtles.		Yes	Yes	Yes, measurable. No, time-bound.	N/A
1	Number of livestock disease cases that would restrict movement of animals in commerce including quarantines (LAPAS CODE - 22810)	Yes	Yes	N/A	Yes
2	Number of livestock and poultry disease diagnostic tests run (LAPAS CODE - 22811)	Yes	Yes	N/A	



Performance Information		Aligned	Easy to Understand	Objectives are Measurable and Time-bound	Outcome Indicator Exists for Each Objective
3	Number of livestock and poultry in disease surveillance programs and number of disease investigations (LAPAS CODE - 22813)	Yes	Yes	N/A	Yes
4	Percentage of request for aid that was provided to livestock and companion animals and their owners during declared or non-declared emergencies when LDAF is responsible to provide assistance (LAPAS CODE - 22814)	Yes	Yes	N/A	
5	Number of requests for livestock and poultry disease program assistance including health certificates, licenses, certifications, entry permits, tags, and premises id (LAPAS CODE - 22815)	Yes	Yes	N/A	
<b>Source:</b> Prepared by legislative auditor's staff using results from LaPAS.					

## APPENDIX D: AHFS PERFORMANCE DATA - RELIABILITY RESULTS

### First Quarter Fiscal Year 2012

AHFS Objectives and Key Outcome Performance Indicators		Amount in LaPAS	Our Calculation	Variance	Assessment	Explanation
<p><b>Livestock Brand Commission (LBC) Objective:</b> Through the Office of Animal Health and Food Safety, to continue to carry out the statutory responsibility stated in R.S. 3:731-750, that commissioned law enforcement officers protect property through the investigation of farm related crimes with the main focus on the identification of livestock via brands, microchip and tattoo and to continue to deter and investigate agricultural related crimes and bring perpetrators to justice.</p>						
1	Percent of theft cases cleared (LAPAS CODE - 24319)	47.0%	45.5%	-3%	Reliable with Qualifications	LDAF entered duplicate records in this calculation that should not have been included.
2	Percent of cases for which property was accounted for (LAPAS CODE - 23497)	39%	53%	36%	Unreliable	LDAF entered duplicate records in this calculation that should not have been included. In addition, information was entered and back-dated in the log after the calculation was completed and reported.

AHFS Objectives and Key Outcome Performance Indicators	Amount in LaPAS	Our Calculation	Variance	Assessment	Explanation	
<b>Louisiana's Meat and Poultry Inspection Program (MPI) Objective:</b> Through the Office of Animal Health and Food Safety, to continue to ensure that consumers receive only safe, wholesome, and unadulterated meat and meat products; and that only properly labeled meat products reflecting actual ingredients are provided to the consumer.						
3	Percent of meat and poultry inspected and passed (LAPAS CODE - 22816)	96.1%	99%	3%	Reliable with Qualifications	This indicator was entered incorrectly into LaPAS. In addition, LDAF had data input errors and formula issues in the Excel spreadsheet.
4	Percent of noncompliant laboratory samples (LAPAS CODE - 22817)	0.3%	0.25%	-17%	Unreliable	LDAF used incorrect formula. In addition, LDAF could not explain some of the discrepancies in the calculations.
<b>Poultry and Egg Division (P&amp;E) Objective:</b> Through the Office of Animal Health and Food Safety, to continue to protect the consumer and ensure that the poultry, egg and the poultry and egg products are wholesome and of the quality represented on the label.						
5	Percent of poultry passed (LAPAS CODE - 22807)	100%	100%	0%	Reliable with Qualifications	This performance indicator reported correctly in LaPAS by chance. Since no poultry was retained, it is reported as 100%. However, in its calculation, LDAF incorrectly included information from the previous period and did not include some information for the 1st Quarter of FY 2011-2012.
6	Percent of eggs and egg products inspected and passed (LAPAS CODE - 22809)	99%	99%	0%	Reliable with Qualifications	LDAF used incorrect formula. LDAF did not include egg products in the calculation. In addition, LDAF had input and arithmetic errors in the calculation.

AHFS Objectives and Key Outcome Performance Indicators	Amount in LaPAS	Our Calculation	Variance	Assessment	Explanation	
<b>Veterinary Health Division (VHD) Objective:</b> Through the Office of Animal Health and Food Safety, to continue the prevention, control, monitoring, and eradication of endemic, zoonotic and foreign animal diseases in livestock, poultry, farm raised cervids (deer, elk, and antelope), aquatics, and turtles.						
7	Percentage of request for aid that was provided to livestock and companion animals and their owners during declared or non-declared emergencies when LDAF is responsible to provide assistance (LAPAS CODE - 22814)	100%	N/A	N/A	Reliability Undetermined	LDAF did not keep a log of all requests for aid and did not retain any supporting information.
<b>Source:</b> Prepared by legislative auditor's staff using analysis results.						