WHITE PAPER
June 2016

Goal Planning: Key Elements of a Performance Management Framework

This white paper summarizes and explains core criteria the King County Auditor's Office will use when evaluating goal area plans.[1] A checklist is included on page 7 for use as a starting point to ensure criteria are addressed. As the Auditor's Office reviews goal area plans in the future, we will use the principles explained in this document as a starting point for evaluation.

What are the elements of an effective goal area plan?

A goal area plan is a series of aligned and relevant elements that, taken together, chart a roadmap to achieve a county goal. Under each council-approved goal, a framework should include goals, objectives, strategies, and activities.[2]

Goal area plan development should involve both managers with a strategic perspective and line staff with direct program responsibilities. There should be close linkages between goal area plans and program planning, budgeting, and evaluation processes to maximize the likelihood of achieving the goal. Any gaps or overlaps between elements of the plan should be acknowledged and documented. It may also be appropriate to include experts and other stakeholders in review of the measures and targets.

Figure 1: Goal areas should include the goal, objectives, strategies, activities, and measures.

Source: King County Auditor's Office based on review of strategic planning best practices and code language.

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[1]The King County Auditor is required by King County Code 2.10.124 to conduct annual audits, starting in 2016, of at least one goal of the Vision and Policy Priorities. These include mobility; safety and justice; health and human services; economic vitality; accessible, affordable housing; health environment; and efficient, accountable government.
[2]King County Code 2.10.020

What are the expectations for using exact vocabulary for each element in the plan?

The terms "goals, objectives, strategies, and activities" are the terms in King County Code as of the publication of this paper. The Office of Performance, Strategy and Budget, which provides guidance on strategic development for the county, may provide additional or alternative terms. Departures from code language should be documented.

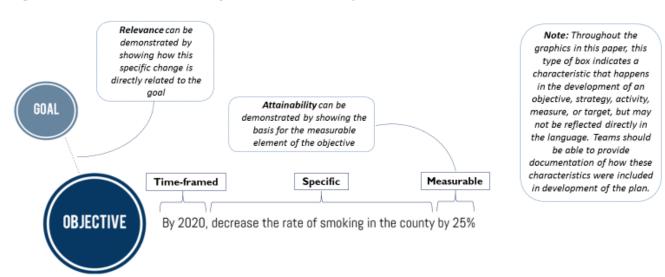# What characteristics are expected for each element of the plan?

Objectives

Objectives should state what is expected to change as part of a goal. Objectives should be statements that break down the goal into specific outcomes the goal is trying to achieve. Objectives often include verbs like "increase/decrease" or "improve."

Objectives should be SMART.
- Specific: Clearly indicate the intended action and describe the result of the action.
- Measurable: Include elements that allow you to determine if it has succeeded.
- Attainable: Be realistically achievable within available resources and on the expected schedule.
- Relevant: Be a logical way to achieve your goal.
- Time-framed: Indicate a timeframe for action.
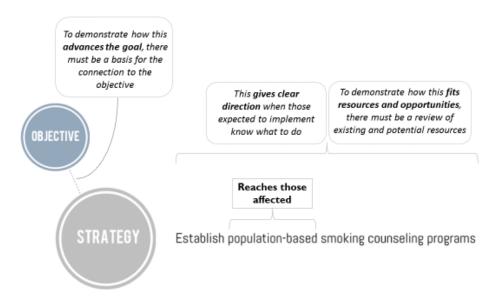
Figure 2: Deconstructed example of a SMART objective.

Source: King County Auditor's Office based on review of strategic planning best practices.

Strategies

Strategies should clearly articulate pathways to achieve an objective. A strategy is a group of actions that should flow from objectives and guide activities in order to maximize the likelihood of achieving the goal.

Strategies should have these characteristics:
- <u>Gives clear direction</u>: Clearly point the way to achieve an objective without the specificity of activities.
- <u>Fits resources and opportunities</u>: Take advantage of available resources and evaluate new opportunities.
- <u>Reaches those affected</u>: Clearly identify who benefits from achieving the goal.
- <u>Advances the goal</u>: Taken together, strategies should be likely to achieve the outcomes identified in the objectives.

Figure 3: Deconstructed example of a strategy.

To demonstrate how this **advances the goal**, there must be a basis for the connection to the objective

This **gives clear direction** when those expected to implement know what to do

To demonstrate how this **fits resources and opportunities**, there must be a review of existing and potential resources

OBJECTIVE

STRATEGY

Reaches those affected

Establish population-based smoking counseling programs

Source: King County Auditor's Office based on review of strategic planning best practices.

Activities

An activity is a step taken by an agency to implement a strategy. Activities break down strategies into specific and doable action steps that, taken together, will achieve the strategy.

Activities should have these characteristics:
- Specific: Clearly indicate the intended action and describe the result of the action.
- Measurable: Include elements that allow you to determine if it has succeeded.
- Advances the goal: Be likely to advance the strategy they are intended to support.

Figure 4: Deconstructed example of an activity.

Source: King County Auditor's Office based on review of strategic planning best practices.

Measures

A measure is a value used to track the performance of objectives, strategies, and activities. Measurement, because of its ongoing nature, can serve as an early warning system to management and a way to improve accountability to the public. In planning, teams should ensure resources exist to collect and store the data related to the measure.

Measures for objectives are different from measures for strategies and activities. Outcome measures track intended change under each objective. They are the most relevant to the public and to policy-makers. Output measures that track actions, products, and processes are appropriate for strategies or activities. They are most relevant to decision-makers.

Measures should have the following characteristics:
- Relevant: Measures should indicate the change.
- Measureable: Data to calculate a measure should be accessible either quantitatively or qualitatively.
- Unambiguous: Measures should clearly indicate what is being measured, and who will be responsible for reporting.[3]
- Reliable: Measures should be structured so data can be collected consistently over time.
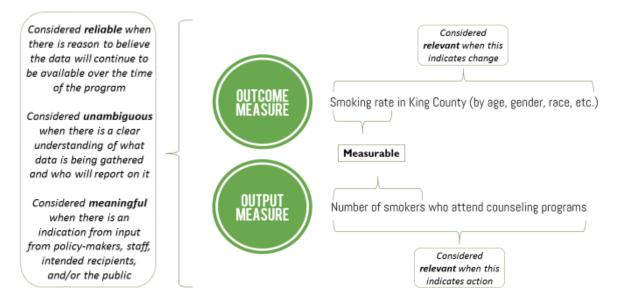- Meaningful to users: Decision-makers should be able to make strategic choices based on a measure's performance.

Figure 5: Deconstructed example of outcome and output measures.

Source: King County Auditor's Office based on review of strategic planning best practices.

[3] A measurement plan can serve as helpful documentation by showing who is responsible, how often data should be collected and reported, and the source of the data, among other expectations.
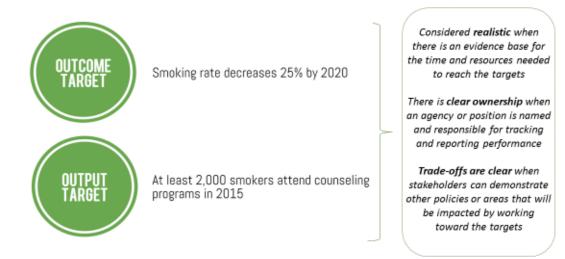
Targets

A target is a numerical level related to a measure that the County is striving to achieve through activities, strategies, and objectives. The level of effort necessary to achieve the target should be analyzed as part of target setting. Targets can be set based on comparison with previous periods, other units in the same organization, or existing standards from industry norms or policy directives.

Targets should have the following characteristics (Figure 6 provides an example):
- Realistic: Clearly articulate timelines and resource needs.
- Clear ownership: Identify a position title that is accountable for performance.
- Clear trade-offs: There should be documentation of the relationship between the targets under each objective. Performing better against one target may mean doing worse against another.

Figure 6: Deconstructed examples of outcome and output targets.

OUTCOME TARGET — Smoking rate decreases 25% by 2020

OUTPUT TARGET — At least 2,000 smokers attend counseling programs in 2015

*Considered **realistic** when there is an evidence base for the time and resources needed to reach the targets*

*There is **clear ownership** when an agency or position is named and responsible for tracking and reporting performance*

***Trade-offs are clear** when stakeholders can demonstrate other policies or areas that will be impacted by working toward the targets*

Source: King County Auditor's Office based on review of strategic planning best practices

Goal Area Development Checklist

This goal area checklist provides criteria that the King County Auditor's Office will use in its future reviews. Goal area teams will be expected to demonstrate how these criteria were applied.

Objective

Complete checklist for each objective under a goal

- [ ] The objective is a statement of what you expect to change to help achieve a goal
- [ ] The objective has been considered in light of the rest of the goal area and other strategic processes

The objective has the following characteristics:

- [ ] **Specific:** The objective indicates clear action and describes the result of the work to be done
- [ ] **Measurable:** The objective includes elements that will allow you to determine if it has succeeded
- [ ] **Attainable:** The objective can be realistically achieved on time and within available resources
- [ ] **Relevant:** The objective is a logical way to achieve your goals
- [ ] **Time-framed:** The objective indicates a timeframe for action

- [ ] Gaps or overlap between objectives under a goal have been identified and documented
- [ ] Objective developed with input from both managers and line staff

Measures

Complete checklist for each measure-target pair under an objective or strategy

- [ ] Measure is a quantitative or qualitative value that can be used to track performance of objectives, strategies, and activities
- [ ] Resources exist to collect and store the data related to the measure
- [ ] Expert and community stakeholders were included in the identification of measures and in mapping how output measures contribute to outcome measures
- [ ] Gaps or overlap between measures under an objective/strategy have been identified and documented
- [ ] Measure developed with input from both managers and line staff

The measure has the following characteristics:

- [ ] **Relevant:** The measure indicates change (objective) or action (strategy or activity)
- [ ] **Measureable:** Data for the measure can be gathered either quantitatively or qualitatively
- [ ] **Unambiguous:** The measure clearly states what is being measured and who will be responsible for performance
- [ ] **Reliable:** Data on the measure can be consistently collected over time
- [ ] **Meaningful:** Decision-makers can make strategic choices based on performance toward the measure

Strategy

Complete checklist for each strategy under an objective

- [ ] The strategy is a group of actions that shows what will be done to achieve the objective

The strategy has the following characteristics:

- [ ] **Gives clear direction:** The strategy points out the overall path without dictating a particular approach
- [ ] **Fits resources & opportunities:** The strategy uses available resources and evaluates new opportunities
- [ ] **Reaches those affected:** The strategy clearly points to those whom it should benefit
- [ ] **Advances the goal:** Taken together, the strategies should be likely to improve outcome under related objectives

- [ ] Gaps or overlap between strategies under an objective have been identified and documented
- [ ] Strategy developed with input from both managers and line staff

Activities

Complete checklist for each set of activities under a strategy

- [ ] The activitiy is a step an entity can take to implement a strategy

The activity has the following characteristics:

- [ ] **Specific:** The activity clearly indicates the intended action and describes the action's result
- [ ] **Measurable:** The activity includes elements that allow you to determine if it has succeeded
- [ ] **Advances the goal:** The activity is likely to advance the strategy it is intended to support

Targets

Complete checklist for each measure-target pair under an objective or strategy

- [ ] The target is a desired level related to a measure that the County is striving to achieve through activities, strategies, and objectives

The target has the following characteristics:

- [ ] **Realistic:** Each target clearly articulates timelines and is achievable using existing resources
- [ ] **Clear ownership:** There is someone named by position title who is accountable for performance towards the target
- [ ] **Clear trade-offs:** There is documentation of the relationship between targets under each objective. Performing better against one target may mean doing worse against another

Terms in this checklist are based on King County Code 2.10.020. PSB may provide additional or alternative terms. Departures from code language should be documented.

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List of Sources

Overall Framework:
U.S. Government Accountability Office, *Managing for Results – Practices for Effective Agency Strategy Reviews*, GAO. (Washington, DC, July 2015)
http://www.gao.gov/products/GAO-15-602

Performance-Based Management Special Interest Group (PBM SIG), *The Performance-Based Management Handbook – A Six-Volume Compilation of Techniques and Tools for Implementing the Government Performance and Results Act of 1993 (GPRA)*, (Washington, D.C., September 2001) http://www.orau.gov/pbm/pbmhandbook/pbmhandbook.html

King County Office of Performance, Strategy and Budget, *King County Strategic Planning Guidebook: Guidance, Techniques, and Tips for Creating a Strategic Plan.* (Seattle, WA, February 2016)
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Targets:
The Audit Commission/PMMI, *Target Setting – A Practical Guide* (London, August 2005)
http://www.idea.gov.uk/idk/aio/999949

Measures:
State of Washington Office of Financial Management, *Performance Measure Guide*. (Olympia, WA, July 2011)
http://www.ofm.wa.gov/budget/instructions/other/performancemeasureguide.pdf

Gaps and overlaps:
U.S. Government Accountability Office, *Opportunities to Reduce Fragmentation, Overlap, and Duplication through Enhanced Performance Management and Oversight***,** GAO-13-590T. (Washington, D.C., May 2013) http://www.gao.gov/products/GAO-13-590T

This non-audit product conforms to office standards for independence, objectivity, and quality.

Note: This document is a non-audit product and summarizes criteria as defined by the Generally Accepted Government Auditing Standards (2011) 6.37 and A6.02. It has been traced and verified by the King County Auditor's Office and reviewed by the King County Office of Performance, Strategy and Budget.