

# PERFORMANCE MEASURES

Mississippi Department of Revenue

Jennifer Wentworth



# HISTORY

- Legislative initiative for performance measurement
- Commissioner's initiative



## Mississippi Legislative Budget Office

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[budget process cycle](#) | [budget terminology](#) | [related links](#) | [staff](#) | [contact](#)

Updated: July 24, 2018

### WELCOME

Welcome to the Mississippi Legislative Budget Office website. The Legislative Budget Office (LBO) assists the Joint Legislative Budget Committee (JLBC) in the development of the Legislative Budget Recommendation (LBR) and throughout the annual State budget cycle, as well as provides computer and technical support in the State Capitol.

### Announcements

- Fiscal Year 2020 Budget Requests can now be added in the Online Budget Request System (OBRs). See the [Budget Request System](#) page for details and documents.
- The FY 2019 Legislative Appropriations Budget Bulletin PDF can be viewed from our [Publications](#) page.
- The 2018 Legislative Session Budget Summary PDF can be viewed from our [Publications](#) page.
- The FY 2019 Legislative Budget Recommendation Report ("Budget Book") PDF can be viewed from our [Publications](#) page.
- The JLBC's FY 2019 Legislative Budget Recommendation for the 2018 Legislative Session PDF can be viewed from our [Publications](#) page.
- View submitted [State Agency Budget Requests for FY 2017-2019](#). (FY 2017 State Agency Sources of Revenue reports are viewable with FY 2019 Budget Requests).



Mississippi State Capitol Eagle

## Building a Better Mississippi

The Statewide Strategic Plan for Performance and Budgetary Success



<http://www.lbo.ms.gov/pdfs/MSStrategicPlan.pdf>

# PUBLICATIONS ON PERFORMANCE MEASUREMENT

## PUBLICATIONS

### [Archive Publications](#)

#### Performance Budgeting / Results First

[Performance Budgeting & Strategic Planning Presentation](#) (June 21, 2016)

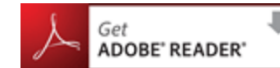
[Legislator's Guide To Revitalizing Performance Budgeting](#) (January 8, 2015)

[Building a Better Mississippi: The Strategic Statewide Plan for Performance and Budgetary Success](#) (July 24, 2014)

[Improving Mississippi's Budgeting Process](#) (July 24, 2014)

#### Monthly State General Fund Revenue Reports *(Actual Collections vs. Revenue Estimates)*

<b>FY 2018:</b>	<a href="#">July '17</a>	<a href="#">Aug</a>	<a href="#">Sept</a>	<a href="#">Oct</a>	<a href="#">Nov</a>	<a href="#">Dec</a>	<a href="#">Jan '18</a>	<a href="#">Feb</a>	<a href="#">Mar</a>	<a href="#">Apr</a>	<a href="#">May</a>	<a href="#">June</a>
<b>FY 2017:</b>	<a href="#">July '16</a>	<a href="#">Aug</a>	<a href="#">Sept</a>	<a href="#">Oct</a>	<a href="#">Nov</a>	<a href="#">Dec</a>	<a href="#">Jan '17</a>	<a href="#">Feb</a>	<a href="#">Mar</a>	<a href="#">Apr</a>	<a href="#">May</a>	<a href="#">June</a>
<b>FY 2016:</b>	<a href="#">July '15</a>	<a href="#">Aug</a>	<a href="#">Sept</a>	<a href="#">Oct</a>	<a href="#">Nov</a>	<a href="#">Dec</a>	<a href="#">Jan '16</a>	<a href="#">Feb</a>	<a href="#">Mar</a>	<a href="#">Apr</a>	<a href="#">May</a>	<a href="#">June</a>

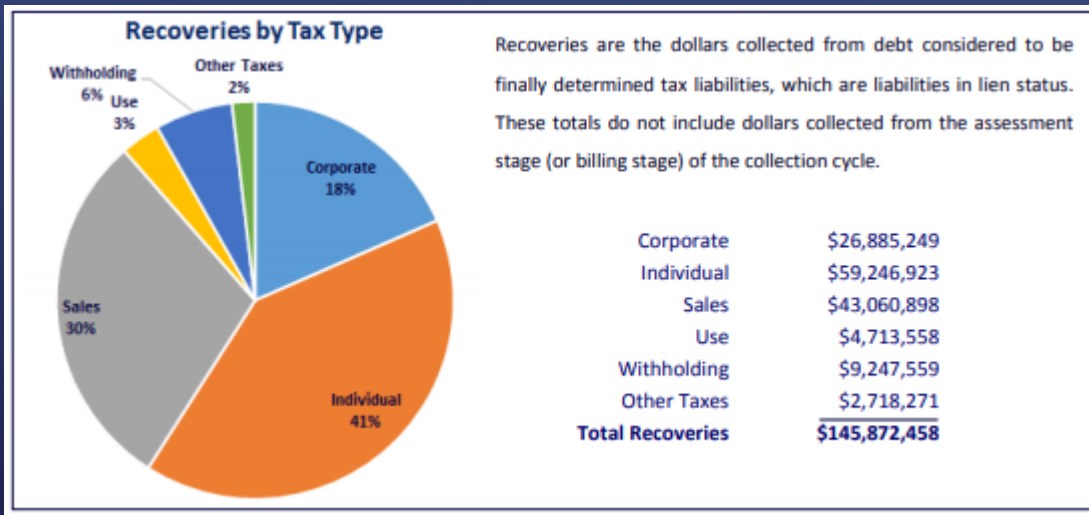


Note: All PDF and external links will open in a new tab or window.

# WHAT TO MEASURE

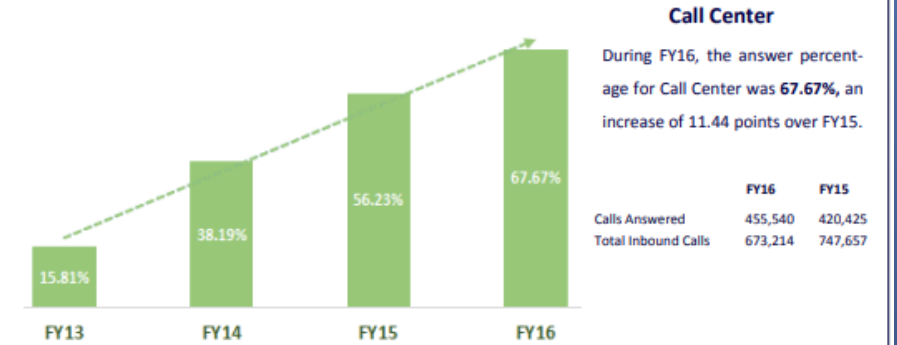
- People
- Processes
- Efficiency

Average Costs and Return for Business Tax Audit	
	<b>FY 2016</b>
Total Business Tax Audit Cost (includes travel)	\$8,004,817
Business Tax Audit Discovery	\$62,474,174
<b>Discovery per \$1 of Total Cost</b>	<b>\$7.80</b>
Travel Cost Business Tax Audit	\$484,909
Discovery per \$1 of Travel Costs	\$128.84
Business Tax Audit Cost per Audit	\$1,765
Discovery per Audit	\$13,776

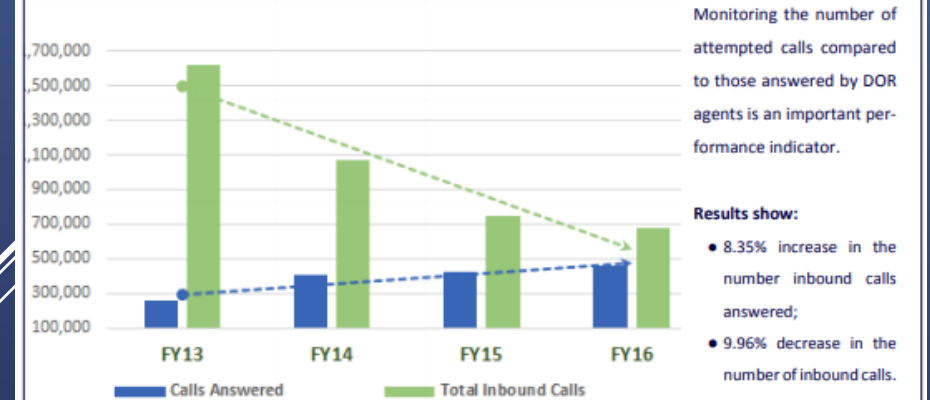


The more common requests for information are from those persons looking for a refund, needing filing assistance, or they have a question about an assessment or tax debt. A Call Center goal is to respond to the majority of calls without transferring the caller to another work unit.

Percentage of Inbound Calls Answered



Number of Calls Answered Compared to Inbound Calls



# HOW WE MEASURE EFFICIENCY

We have at least one measure for the work done in each unit. The measure(s) should represent the main work done by department. The cost per that unit of work is the efficiency measure.

## **Bad performance measures:**

95% of returns  
processed within 2  
days

95% is the goal,  
not the  
measurement

Cost growth rate <  
tax account  
growth rate

It is either a yes  
or a no; needs to  
be calculated as  
a ratio

# of cases shipped  
or # of phone calls  
answered

It is a count of  
the work done,  
not of the  
efficiency



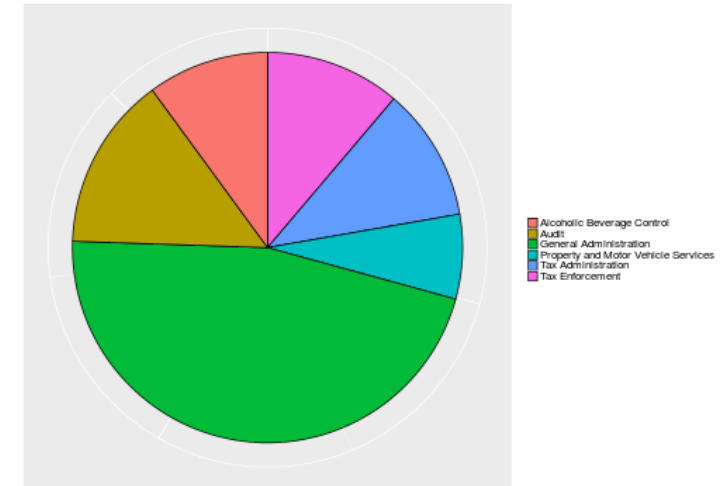
# PEER

The screenshot shows the 'Measuring Mississippi Data Analysis Tool' interface. At the top, there is a blue header with the tool's name and a logo on the left. Below the header, a red banner contains a construction notice. The main interface has a navigation bar with 'Homepage', 'Data', 'Graphs' (selected), 'Performance', and 'Statewide Benchmarks'. A search bar with 'Show/hide instructions' is present. The interface is divided into three steps: 1. Select top and bottom levels of detail, with 'Top level' set to 'Budget Unit' and 'Bottom level' set to 'Budget Program'. 2. Drilldown for your chosen top level of detail, with 'Agency' set to 'Revenue' and a dropdown menu for 'Budget Unit' showing options like 'Revenue, Mississippi Department of' and 'Homestead Exemption Reimbursement, Revenue Dept.'. 3. Select chart features, with 'Pie or bar chart?' set to 'Piechart (one year)'. On the right, there is a 'Measurement' section with radio buttons for 'Expenditures' (selected) and 'FTEs'.

## Joint Legislative Committee on Performance Evaluation & Expenditure Review

- By Accountability program
  - FTEs
  - Expenditures
  - Performance Measures

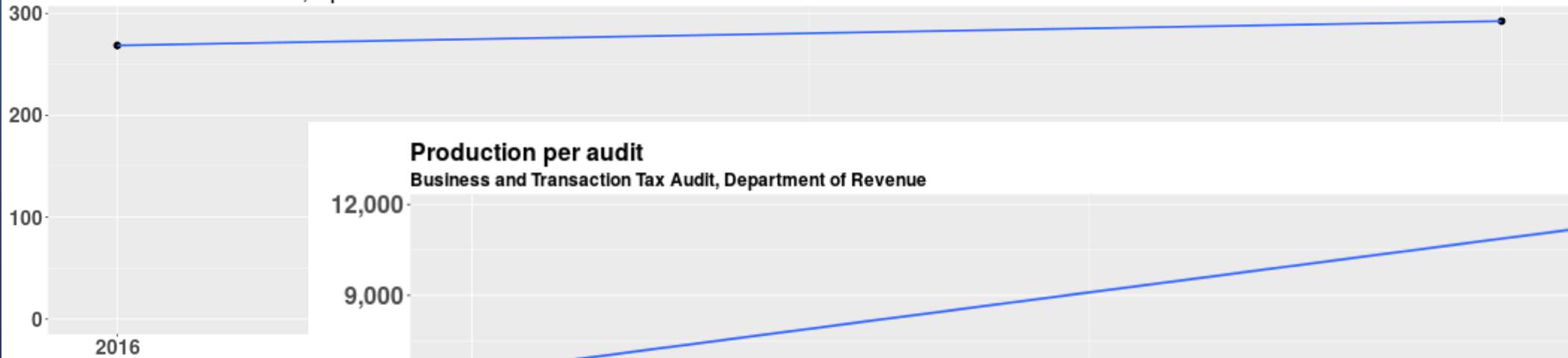
Department of Revenue  
Revenue, Mississippi Department of  
Expenditures for 2016 by Budget Program



# PERFORMANCE MEASURES

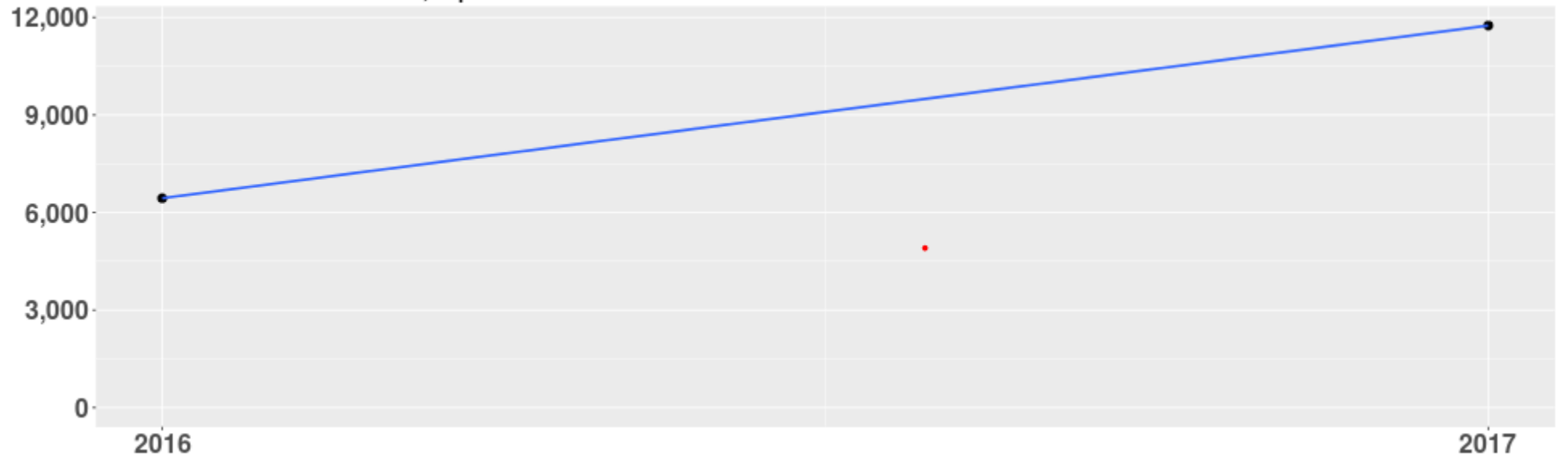
## Cost per audit

Business and Transaction Tax Audit, Department of Revenue



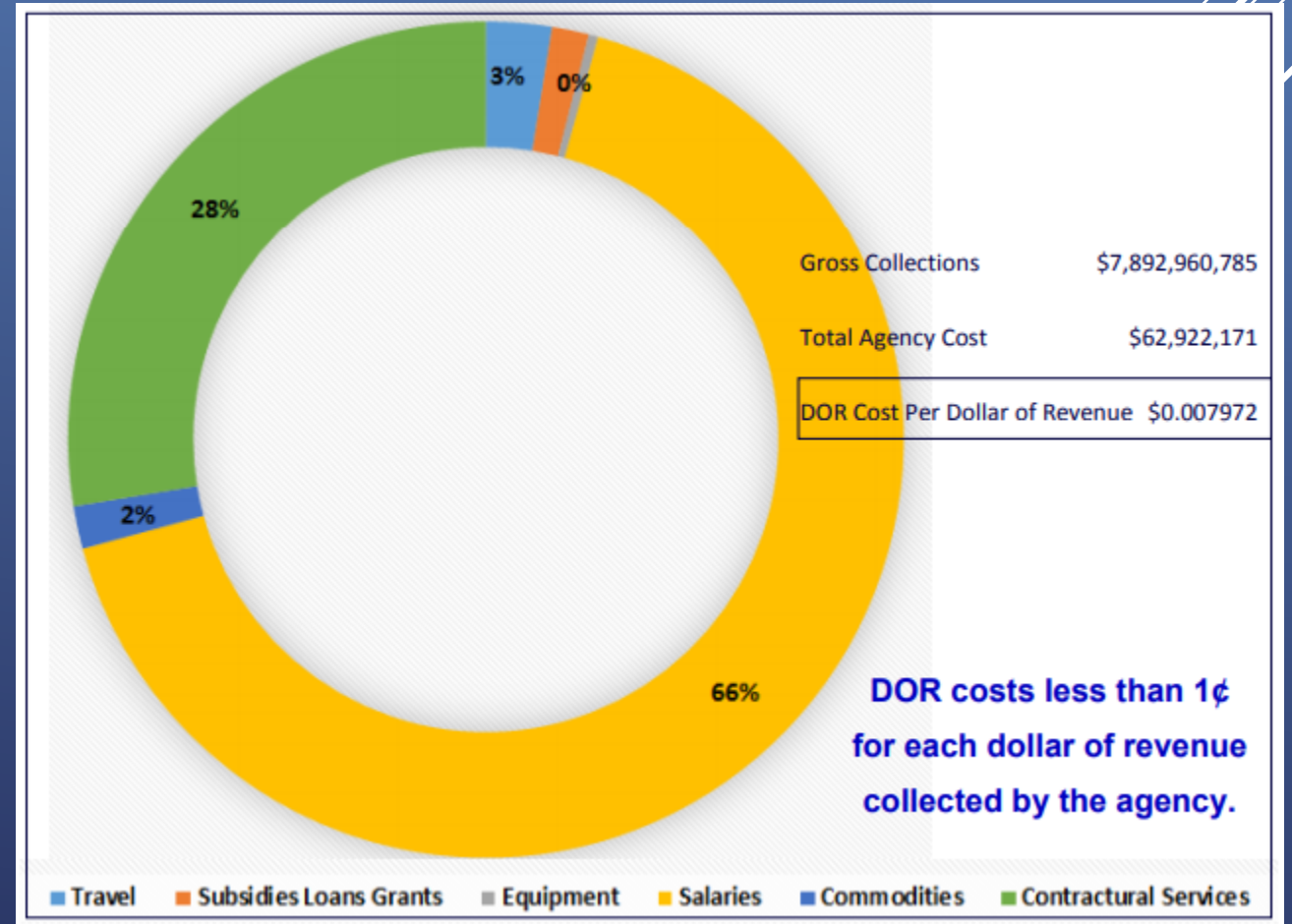
## Production per audit

Business and Transaction Tax Audit, Department of Revenue



# PROCESSES

- Built into contracts
- Success/failure of projects





# RESULTS

- Budgetary structure changes
- Accountability
- Culture of Data Driven Decision making

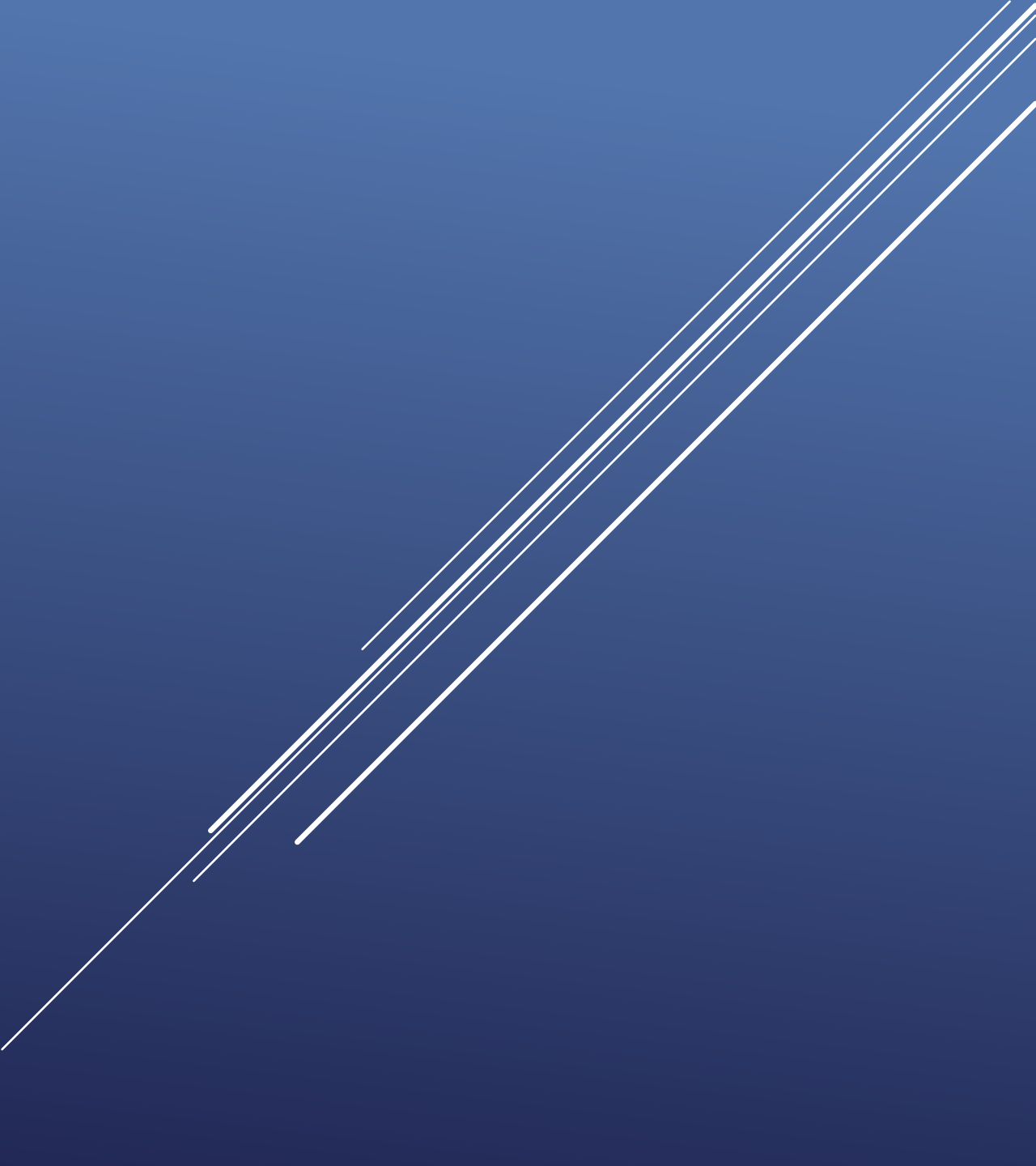
## Types of Devices Accessing Website:

DOR's website is accessible through any device with Internet service. Statistics show a growing number of visitors to the website are using their mobile devices. This information is important for effective design of the various pages.

	Sessions ? ↓	% New Sessions ?	New Users ?
<b>Device Type</b>	<b>1,693,526</b> % of Total: 100.00% (1,693,526)	<b>43.47%</b> Avg for View: 43.45% (0.04%)	<b>736,159</b> % of Total: 100.04% (735,853)
Desktop	1,147,620 (67.77%)	41.01%	470,652 (63.93%)
Mobile	475,058 (28.05%)	48.27%	229,304 (31.15%)
Tablet	70,848 (4.18%)	51.10%	36,203 (4.92%)

*“What gets measured, gets managed”  
– Peter Drucker*

# TAKE AWAYS

- Requires executive support
  - It's a slow process
  - Greater accountability
  - Fear!
- 
- A series of several parallel white lines of varying thicknesses, slanted diagonally from the bottom-left towards the top-right, crossing the right side of the slide.

# QUESTIONS?

Jennifer Wentworth

[Jennifer.Wentworth@dor.ms.gov](mailto:Jennifer.Wentworth@dor.ms.gov)