

# E-Reporting: Strengthening Democratic Accountability



Mordecai Lee  
Associate Professor of Governmental Affairs  
University of Wisconsin-Milwaukee



E - G O V E R N M E N T   S E R I E S

## **E-Reporting:** Strengthening Democratic Accountability

**Mordecai Lee**

Associate Professor of Governmental Affairs  
University of Wisconsin-Milwaukee

February 2004



# T A B L E O F C O N T E N T S

<b>Foreword</b> .....	5
<b>Executive Summary</b> .....	6
<b>What Is Public Reporting?</b> .....	7
Contemporary Public Reporting: E-Reporting .....	7
The Benefits of E-Reporting .....	11
A Snapshot of Current Practices .....	13
Reviewing Contemporary E-Reporting.....	14
<b>Current Exemplary E-Reporting by Federal Agencies</b> .....	16
<b>Current Exemplary E-Reporting by State and Local Governments</b> ....	19
State Government .....	19
State Government: Departments of Health and Human Services....	20
County Government .....	20
City Government.....	21
<b>Findings and Recommendations</b> .....	23
Findings .....	23
Recommendations.....	25
<b>Appendices</b> .....	28
Appendix I: History of Public Reporting .....	28
Appendix II: Methodology.....	34
Appendix III: Aggregate Results .....	36
<b>Endnotes</b> .....	38
<b>Bibliography</b> .....	39
<b>About the Author</b> .....	42
<b>Key Contact Information</b> .....	43



## F O R E W O R D

February 2004

On behalf of the IBM Center for The Business of Government, we are pleased to present this report, “E-Reporting: Strengthening Democratic Accountability,” by Mordecai Lee.

“How am I doing?” was a refrain frequently heard by New Yorkers when then-Mayor Ed Koch walked the city streets. It’s not a bad question to continue to ask across government. This report traces some of the history of public reporting on government performance and explains how technology now allows government leaders to dramatically expand citizen access to that information.

Why is public reporting important? Citizens’ trust and confidence in government stems largely from what they know about how it operates. Since trust and confidence in government is an essential element of a functional democracy, public managers have an obligation to “inform citizenry of their stewardship of public funds, record of accomplishment, and future goals and challenges,” observes Lee. The emergence of e-government provides a new form of communication, allowing citizens 24/7/365 access.

Lee defines criteria for assessing how well federal, state, and local agencies report their performance to the public as well as provides examples of best practices to inspire government agencies at all levels to move toward e-reporting. His findings and recommendations serve as a quick guide for public managers to assess their own reporting and emulate the best.

Paul Lawrence  
Partner-in-Charge  
IBM Center for The Business of Government  
paul.lawrence@us.ibm.com

John M. Kamensky  
Senior Fellow  
IBM Center for The Business of Government  
john.kamensky@us.ibm.com

## EXECUTIVE SUMMARY

Public managers have an obligation to make their agencies' performance information available and known to the citizenry. Reporting involves regularly keeping the public informed of agency activities, programs, accomplishments, and future challenges. Since an informed citizenry is a key attribute of democracy, all government agencies have an opportunity to contribute to knowledgeable public opinion. Reporting is not only a way to contribute to democracy, but it also can help in the development of a positive public sentiment toward an agency, with all the beneficial consequences that flow from that.

Two key developments in contemporary public administration—performance information and electronic government—have converged to permit the transformation of traditional 20th century public reporting (such as through printed annual reports) into 21st century electronic reporting, or *e-reporting*. Generally, performance information was initially used as an internal management control tool as well as by oversight bodies, such as the legislative branch and other elected officials. However, more recently, performance information has also been used to strengthen and improve public reporting. By publicizing this information to the citizenry, agencies have a newer and concise format to use to report on their activities in ways that are meaningful and understandable to the lay public.

Similarly, the emerging technology of electronic government had initially focused on transactional relationships between government and citizens, such as filing forms, submitting requests, and renewing licenses. Now the evolution of electronic

government toward e-democracy offers new opportunities for agencies to engage in e-reporting by posting regular reports on their websites.

Based on the results of a review of federal, state, and local websites, e-reporting is much more common on the federal level than the state and local levels. This is partly due to the required reports that federal agencies must submit in compliance with the 1993 Government Performance and Results Act (GPRA). However, putting a several-hundred-page report with performance information on an agency website is not automatically good e-reporting. Exemplary e-reporting activities by federal agencies and by state and local governments identified in the review are described as models for other agencies. Of all e-reports reviewed, only two agencies—both federal—earned the highest grade of A+. They were the National Science Foundation and the General Accounting Office. Both agencies had posted brief (under 50 pages), attractive, and readable e-publications on their websites that provided lay-oriented *highlights* of performance information taken from, for example, more extensive GPRA-required reports.

Based on the results of the review, recommendations are made for public managers interested in fulfilling their responsibilities to democracy through e-reporting. These best practices include general guidelines for e-reporting as well as specific suggestions for using performance information and for utilizing the capabilities of electronic government.

# What Is Public Reporting?

## Contemporary Public Reporting: E-Reporting

When public management developed into a profession during the first half of the 20th century, great importance was attached not only to management skills, but also to the issue of these management skills being used to inform and communicate with the public. Would public administration be different from business administration just because of its governmental context, and should it be? One answer to that question was that public managers had an obligation to be accountable to various elected bodies (such as the legislative branch) and also to the public at large. Public reporting through agency and governmental reports, it was thought, would play a part in maintaining an informed citizenry, an important attribute of democracy. (For more details on the history of public reporting, see Appendix I.) From this idea, the concept of encouraging government managers to keep the public informed of their agencies' performance evolved, since it is to the citizenry that government executives are ultimately responsible in a democracy.

What exactly is public reporting? The traditional definition of public reporting, as practiced in the 20th century, is:

The management activity intended to convey systematically and regularly information about government operations, in order to promote an informed citizenry in a democracy and accountability to public opinion. It consists of direct and indirect reporting of the government's record of

accomplishments and stewardship of the taxpayers' money. Public reporting is presented in many different communication formats, but always uses vocabulary that is understandable and meaningful to lay citizens. (Lee, forthcoming)

This definition also helps clarify that there are management programs and reports that are related to, but are *not*, public reporting. Many agency activities generally fall within the larger rubric of administrative communications. (See "What's In and What's Out?" on page 8.)

Based on this definition, public reporting is one discrete activity within a government agency's overall obligation to make information available and transparent. Reporting consists of communication from the agency to the public at large with the primary purpose of disseminating general information about the agency's record and being open to subsequent interactive relationships. From that point on, there occurs an opaque process by which public opinion coalesces and communicates itself into the democratic process and back to government (Milner, 2002; Bennett and Bennett, 1990; Price, Cappella, and Nir, 2002).

## Linkage of Public Reporting to Performance Information

The definition of reporting used here also helps identify that public reporting is an integral part of the process of collecting and disseminating performance information. The development of the contemporary focus on "managing for results" was

## What's In and What's Out?

Based on the description of public reporting, what agency activities would “count” and which ones would not?

Public reporting activities are those that are intended to fulfill the manager's obligation to citizens by providing information about agency performance to the public at large, such as:

- Annual reports, whether hard copy or digital, that provide overall information about the agency's performance in a way that is understandable and meaningful to the lay citizenry.
- Periodic reports (for periods shorter or longer than a year) that are intended to give a big-picture overview of governmental activities and programs.
- Special reports on specific topics that the agency wants to inform the public about.
- Capsule and brief reports that are inserted in other media (such as agency mailings, agency magazines, and local newspapers) that provide condensed summary information for the citizenry.

On the other hand, these reports and programs would not automatically be considered public reporting because they have purposes and functions other than the goals of public reporting:

- Reports fulfilling legal and other professional requirements for financial, budgetary, and accounting purposes, such as those mandated by the Governmental Accounting Standards Board (GASB), which covers state and local government.
- Reports required by elected and other political oversight institutions, such as regular reports that federal agencies must file with Congress on their progress in

implementing the Clinger-Cohen Act of 1996 regarding use of information technology.

- Reports for the purpose of internal management control, such as using “managing for results” (MFR) information systems to hold managers accountable.
- Specialized reports and other communications to attentive publics and tangible stakeholders, such as clients and customers, special interest groups, and legislative liaisons with committees having jurisdiction over the agency.
- Marketing and public relations efforts to accomplish the core goals and mission of the agency, such as marketing efforts to increase utilization of existing programs and inform people of new laws they would be affected by or new services they may be eligible for.
- Efforts to *listen* to the public through public opinion surveys, market research, focus groups, etc.
- Efforts aimed exclusively at accomplishing public participation in decision making regarding future agency policies and programs, such as through advisory committees, public hearings, invitations for comments on proposed rules, and customer referenda.

Certainly, this long list of exclusions is not intended to minimize or belittle the value of these types of communications and external relations programs. They are equally important to the functioning of a government agency (Graber, 2003; Lee, 2000; Garnett and Kouzmin, 1997; Garnett, 1992). Rather, a targeted focus of public reporting helps zero in on this distinct obligation that public managers have to democracy. Also, public reporting has a cheek-by-jowl relationship to many of these other agency activities. As such, they can often be implemented and delivered in a coordinated and interlocking fashion.

partly driven by a need for more refined tools for internal management and for external oversight of government agencies by elected officials. Since then, the uses of performance information have gradually evolved to include external uses—for example, by attentive external stakeholders such as clients and customers. Performance information now also can be used for systematic and credible public reporting.

Based on the study of citizen-driven performance measurement at Rutgers University-Newark (see

“Citizen Initiated Performance Assessment: Lessons from Iowa”), public reporting is an important part of the performance measurement process. Generally, it suggests “performance data should be presented in a way that is meaningful to citizens so they can understand what is happening in their neighborhood, as well as the community as a whole” (Callahan, 2003, 915).

One of the early and very successful approaches to managing for results was the CompStat program in the New York City Police Department. CompStat

### **Citizen Initiated Performance Assessment (CIPA): Lessons from Iowa**

*(Excerpts from a case study on Citizen Driven Government Performance issued by the National Center for Public Productivity at Rutgers University-Newark)*

First, Citizen Initiated Performance Assessment (CIPA) helps officials focus on outcome measures and citizen concerns. This enhances public accountability and the result-orientation of public services. Second, CIPA shows the importance of public communication. For example, a department should not ignore notification of citizens about the progress or results of departmental actions after a service request is filed. Third, managers should prepare for comparative performance measurement as many citizens are interested in knowing how well their city performs relative to others in the neighboring area. Fourth, many performance measures should be reported at the neighborhood level to enhance their relevancy to citizens. Finally, public reporting of performance measurement is important. Cities should consider the usage of technologies, such as the Internet, to do this cost-effectively.

Many cities have been collecting performance data for decades. CIPA is simply a change in perspective by managers and elected officials by engaging citizens so that the public can influence the bases on which government services are evaluated (National Center for Public Productivity, 2003, 13).

became the nexus for monitoring the performance of each police district, holding district commanders accountable, identifying trends requiring attention, and prompting a strategic approach to management. (For an excellent overview of CompStat, see Paul O'Connell's report on it for the IBM Center for The Business of Government [O'Connell, 2001].) While originally developed to use performance data for *internal* accountability, CompStat's potential for *public* accountability rapidly became clear. Now residents of New York can access current crime statistics for their neighborhood on the city's homepage. (To view the data generated by CompStat, visit the New York City Police Department website at <http://www.nyc.gov/html/nypd/html/pct/cspdf.html>.)

In 2003, the IBM Center for The Business of Government released a report describing how the New York City Police Department's CompStat concept had been expanded to include public reporting and accountability (Henderson, 2003). In Baltimore, the use of performance data for accountability was extended beyond the police department and beyond internal management oversight. The mayor's office utilized the managing for results (MFR) process to convene reviews every two weeks for all municipal departments. This helped accomplish accountability not only regarding performance on key policy mandates for each agency, but also for strict accountability for the management of the agency's human resources. For example, it helped monitor use of vacation time and sick leave by a department's employees, with the possibility of identifying trends and problems before they became too severe. In a refinement of New York's CompStat, one of the data streams for CitiStat came from service requests on Baltimore's new 311 One Call Center. That provided a way to monitor the impact of performance on individual citizens. The full potential of Baltimore's approach to MFR for public accountability has not yet been reached. For Henderson's recommendations in this area, see "Recommendations for Using Baltimore's CitiStat Data for Public Reporting" on page 10. (To view the data generated by CitiStat, visit the Baltimore, Maryland website at <http://www.ci.baltimore.md.us/news/citistat/index.html>.)

As shown by Baltimore's CitiStat, even though public reporting is a distinct activity, this does not mean the reports themselves have to be created from scratch. On the contrary, much of the content used in public reports can originate from other reporting activities such as performance measurement systems. The information generated from those management reporting systems would simply need to be "translated" so that performance data becomes understandable to the lay public. Public reporting does not need to be a major new burden to government agencies. There is no necessity to reinvent the wheel. Most information can be recycled from other uses.

### **Linkage of Public Reporting to E-Government**

Along with performance information, one of the most important innovations in public management

### Recommendations for Using Baltimore's CitiStat Data for Public Reporting

Citizen interaction with the Office of the Mayor and Baltimore City administrative agencies could be significantly enhanced by access to more simplified CitiStat performance data. Citizens now access and review CitiStat data on the CitiStat or Baltimore City webpages. However, several prominent civic and community organizations have suggested that:

- Biweekly data collected and summarized in monthly form would give citizens and the Baltimore City government a better common reference point for policy discourse, debate, and deliberation. Although many civic and community organizations now attempt to access CitiStat data for their advocacy agendas, they often complain that the data are too detailed and diffuse for effective public use.
- Monthly performance reports could be accompanied by brief agency narratives identifying current or proposed mayoral or agency initiatives to accelerate achievement of agency programs or policies. For example, public notices of recent actions taken by the Department of Public Works to curtail water use in a recent drought could be accompanied by monthly CitiStat performance data showing citizens the statistical impact agency actions are having on drought conditions. This level of information will facilitate more constructive citizen involvement in helping agencies reach their strategic targets.
- CitiStat data could be aggregated across agencies to better mark progress on major city or mayoral initiatives such as crime reduction, public safety and security, housing, or healthcare. This is particularly important when two or more city, state, or federal agencies provide funding or assume responsibility in one policy area such as public safety (Henderson, 2003, 34).

recently has been the trend to electronic government, or e-government. More and more governmental functions have been transferred to digital technologies and the Internet. This has increased the productivity of the public sector and improved government management. Some of these e-government innovations are largely unseen by individual citizens, in that they are based on computer systems that are used internally in government agen-

cies. However, parallel to the expansion of managing for results activities such as CompStat and CitiStat for civic communication purposes, e-government has also transformed the interaction between government and the individual citizen. Sometimes called government-to-citizen (G2C) e-government, it focuses on using digital technology to permit a direct connection between government and individual citizens seeking to interact with a particular public agency. This term helps differentiate this particular use of the Internet from other uses in the public sector, whether for internal or external purposes. For example, an internal use of digital technology in the public sector can focus on interactions between the agency and its staff, called government-to-employee (G2E). Other external uses include government-to-business (G2B) and government-to-government (G2G).

Much of the focus and emphasis of e-government up to now has tended largely to be on transactions and useable information (Marchionini, Samet, and Brandt, 2003, 26). In that respect, e-government has consisted of using an emerging technology so that pragmatic and tangible governmental missions could be accomplished faster, better, and cheaper. This has led, indeed, to a revolution in how government agencies do their jobs and deliver their goods and services. The first stage of e-government was simply providing *information* to citizens. For example, citizens could find out when an agency would be open, whether a book they wanted was in the collection of the public library, what their neighbors' assessed property values were, and so on. The second stage of e-government focused on *transactions*, such as renewing a driver's license, reserving a library book, and paying a fine. The recent innovations of extending geographic information systems (GIS) to public use on government websites is an indication of the potential of e-government to improve services to individual citizens (Perlman, 2003).

Now e-democracy is engaging the attention of those at the cutting edge of the digital era. For example, interactive citizen participation in government decision making is being developed and refined. Information that contributes to the role of citizens in democracy has been expanded to real-time information, a public sector version of "news you can use." Government agencies are discovering

ways that they can promote democracy by being accountable to the citizenry while simultaneously contributing to the improvement of the quality of life of individuals. Some examples of this emerging trend in e-government include up-to-date reports such as:

- Localized lists of weather watches and warnings from the National Weather Service
- Traffic and road closure information from the Federal Highway Administration
- Flight delay information from the Federal Aviation Administration
- Ozone levels from the Environmental Protection Agency
- Comparison data on nursing homes provided by Medicare
- Current crime data by neighborhood, available from the New York City Police Department and also from the police departments of Chicago and New Orleans

In these situations, agencies are stretching the potential of e-government technology to provide information the public can use as well as accomplishing accountability to the citizenry.

Public reporting, too, can be greatly enhanced by e-government. Technology can be used to update the 20th century view of public reporting. E-government permits “new forms of public accountability” (Margetts, 2003, 374). Instead of focusing solely on expensive hard copy reports, as was done in the 20th century, public managers can use e-government to fulfill their obligation to citizens by delivering reports digitally. This facilitates access to information, direct reporting to the citizenry, and 24/7/365 use. It also provides the ability to revise and update reports without limitations.

Baltimore’s CitiStat shows how e-government can be used to strengthen public accountability through reporting. The municipality began using the CitiStat results as a “civic communication tool” (Henderson, 2003, 33). The data submissions for CitiStat were made available to the public on Baltimore’s website. In that way, citizens could look over the same information that managers had:

In keeping with the mayor’s pledge to operate an open and transparent government, CitiStat has stimulated the accumulation of previously unavailable data regarding the operations of the municipal government. By making the agencies’ data submissions available to the public via the city’s website, citizens are able to access the same information that the administration uses to prioritize spending and gauge performance (Henderson, 2003, 25).

### Defining E-Reporting

The convergence of performance information and e-government with 20th century public reporting leads to a reconceptualization of reporting for the 21st century, called *e-reporting*. E-reporting is defined here as:

The administrative activity that uses electronic government technology for digital delivery of public reports that are largely based on performance information. E-reporting is a tool of e-democracy that conveys systematically and regularly information about government operations that is valuable to the public at large, in order to promote an informed citizenry in a democracy and accountability to public opinion. E-reports are planned to be citizen-friendly, by being understandable and meaningful to the lay public.

### The Benefits of E-Reporting

Public reporting continues to be a relevant and constructive way for government agencies to fulfill their obligation to democracy by making performance information available to the public at large. The rationale for such regular reporting and the principles of good reporting are little changed from the 20th, even the 19th, century. As practiced then, governments viewed their annual reports as significant platforms to inform the citizenry of their stewardship of public funds, record of accomplishment, and future goals and challenges. Now, in the first decade of the 21st century, technology and management tools present an opportunity to perform this timeless attribute of democracy in new and more effective ways. The emergence of e-govern-

ment technologies provides cutting-edge, inexpensive, omnipresent, and efficient ways to convey modern-day reports to citizens. Placing reports on agency websites has become relatively common in the United Kingdom (Margetts, 2003, 372). Parallel to that new technology, the tool of managing for results can be used not only for internal organizational and control purposes, but also for democratic accountability. Performance information can succinctly present the results of an agency's activities over the previous year and in ways that can be easily understood by lay citizens.

Yet, effective and vigorous public reporting can also catalyze a more concrete benefit to a government agency. The motivation for public reporting can be an agency's self-interest. As such, e-reporting can also be viewed as a pragmatic activity that helps accomplish more specific governmental goals. As part of an external relations and public communications program, e-reporting can contribute to the emergence of positive public opinion toward an agency. It is already recognized that having "good press" and a positive public image can strengthen an agency vis-à-vis its overseers, even lead to expanded appropriations and new programs (Gormley and Balla, 2004, 19–21, 177–8). For example, astronaut Jim Lovell (of Apollo 13 fame) stated bluntly in his memoirs that "public opinion helped determine funding" for NASA (Lovell and Kluger, 1994, 155).

Although politicians generally have a "fingertip feel" for public opinion about government, the attitudes of the public toward government agencies is now quantified and tracked like other subjects. The American Customer Satisfaction Index (ACSI, 2003a), based at the University of Michigan Business School, measures the annual scores of the level of public satisfaction with individual federal agencies. For example, in the report released in December 2003, for the IRS, "satisfaction among individual tax filers (including both electronic filers and paper filers) increases by 1.6 percent this year to 63. This is the fourth consecutive annual increase, driven largely by the IRS's efforts to encourage more people to file electronically. The U.S. Mint, for which the ACSI measured the satisfaction of buyers of its numismatic and commemorative coins, surges by 5.6 percent to a score of 89" (ACSI, 2003b).

Similarly, the Pew Center in 2000 released results of a poll of citizens rating government agencies and compared the results with other polls (Pew, 2000).

Elected officials want to be seen as supportive of government agencies that have high public support and critical of agencies that are unpopular. Therefore, it is in the pragmatic best interest of a government agency to engage in activities that can have the indirect effect of contributing to public support. Effective reporting as described in this study can be a distinct and helpful component of such efforts. What was written over half a century ago is still valid today: "A well-conceived annual report, attractively presented, can serve a highly useful purpose in building understanding, good will, and public support" (Richard, 1947, 150). E-reporting can indirectly contribute to the development of public support for the agency, which in turn is converted to concrete support from elected officials. Rourke summarized this dynamic succinctly:

Basic to any agency's political standing in the American system of government is the support of public opinion. If it has that, an agency can ordinarily expect to be strong in the legislative and the executive branch as well. Because public opinion is ultimately the only legitimate sovereign in a democratic society, an agency that seeks first a high standing with the public can reasonably expect to have all other things added to it in the way of legislative and executive support. Power gives power, in administration as elsewhere, and once an agency has established a secure base with the public, it cannot easily be trifled with by political officials in either the legislative or the executive branch (Rourke, 1984, 50).

Good efforts at democratic accountability lead to good things for government agencies. E-reporting that contains performance information can be part of that picture. It's good for democracy and in the best interests of the government agency, too.

The exponential growth of communications technology has revolutionized many aspects of society. The state of e-government now would have been viewed as "poli sci fi" as recently as 15 years ago. The evolution of e-government has reached a point

that some theoreticians are now beginning to talk about information as a constitutional right. Some European governments are even moving in that direction (Bovens, 2002). It is unlikely, of course, that the United States Constitution will ever be amended to create a constitutional right to information. Yet, as a de facto practice, our form of government is most certainly moving in that direction. The availability, access, and use of information are gradually becoming baseline expectations of citizens regarding all levels of government in the United States. One of the lessons learned from the corporate scandals in the first decade of the 21st century applies to the public sector as well, namely the imperative to “overcommunicate, overexplain” (McGeehan, 2003, 1). Government agencies should always err on the side of transparency and openness.

A planned and organized program by governments to report performance information as part of their e-government efforts would be a welcome, practical, and constructive step toward strengthening democracy in the information age.

## A Snapshot of Current Practices

Public reporting has not been at the top of the agenda of either the practice or teaching of public management. During the second half of the 20th century, public reports gradually lost their original purpose. Generally, they evolved to become pro forma statistical and accounting reports that fulfilled various legal and statutory reporting requirements. They were no longer readable or meaningful to the rank-and-file citizen, and their distribution was usually quite limited: public libraries, civic organizations, etc. Annual reports were variously described as museum pieces, deadly dull, dry, stodgy, formatted in a rigid way, written more for the record than the citizen, fallen into a rut, and sterile. Similarly, public reporting also gradually disappeared from textbooks used to train future government managers. So, succeeding generations of professionally trained public managers were not exposed to democratic reporting opportunities.

Like all generalizations, there are always some exceptions. The Government Finance Officers Association (GFOA) has created an annual award for Popular Annual Financial Reporting, and the Association of Government Accountants (AGA)

awards a Certificate of Excellence in Accountability Reporting (CEAR). However, these reports are primarily financial and accounting ones, rather than reports that focus on the overall programmatic performance of an agency. Still, these are laudable efforts to push government documents—in this case financial and accounting reports—in the direction of usefulness to lay citizens. The example set by financial officers and accountants needs to be extended to overall performance reports for the public at large.

Instances of recent efforts at public reporting (though not in an overall annual report) include those by the U.S. Social Security Administration and U.S. Internal Revenue Service. For example, Social Security sends annual financial statements to all workers over 25 that summarize their estimated benefits upon retirement. The 2003 version of the statement included an introductory cover letter by the agency’s commissioner, reporting on the financial health and long-term prospects of the fund. The summary bluntly briefed recipients that “the Social Security system is facing serious future financial problems, and action is needed soon to make sure that the system is sound when today’s younger workers are ready for retirement” (Kumar, 2003; Social Security, 2003). This is an example of reporting about policy issues facing government. It helps educate citizens about *future decision making* and invites them to become involved in the democratic process.

Another example, this one of post-hoc direct reporting, is by the IRS. The second page of the 1040 instructions for the 2002 tax year contained text and pie charts on “Major Categories of Federal Income and Outlays for Fiscal Year 2001.” This provided taxpayers with basic information about how the national government spends its tax revenues and the role of income tax as part of the federal tax system. This information, strictly speaking, was beyond the ken of IRS’s mission. Yet, the agency was connecting its narrow mission with the broader concept of citizenship by helping inform and educate taxpayers about what happens to tax payments.

In 2001, an international organization of developed countries, the Organisation for Economic Co-operation and Development (OECD), released two reports urging increased efforts by governments

### OECD Recommendations for Contemporary Public Reporting

Based on a recent international survey of government reporting, the Organisation for Economic Co-operation and Development (OECD) identified some initial principles for governments seeking to undertake effective public reporting:

- Take it seriously.
- Start from the citizen's perspective.
- Deliver what you promise.
- Settle in for the long term.
- Be creative; explore the ever expanding options of e-government technology.
- Be prepared for criticism—that's democracy.
- Involve all staff in reporting efforts; don't exile the project to an isolated outpost.
- Develop a coherent policy.
- Start!

(Adapted from Gramberger, 2001, 92–101)

to view citizens as partners. One of the three specific initiatives it recommended was providing citizens with more information about government activities and performance through regular reports (Caddy and Vergez, 2001). For OECD's specific recommendations for improving 21st century public reporting by governments, see the related box.

In general, however, in the early 21st century, public reporting had largely faded from the civic landscape. Yet, at the same time, two important trends were greatly reshaping public administration: electronic government and performance information. The convergence of these two trends can be used to reinvigorate public reporting. Digital technologies now permit governments to communicate *directly* to the citizenry and to do so in an extremely inexpensive way compared to printed and mailed reports. Similarly, the contemporary emphasis on performance information can be used not only for internal control and legislative oversight purposes, but also to generate reports that would be meaningful to the conscientious citizen.

## Reviewing Contemporary E-Reporting

To ascertain contemporary approaches to e-reporting and identify examples of best practices, a review was conducted in mid-2003 of highly rated and award-winning webpages of local and state governments, as well as the federal government. For the review instrument, the principles of good reporting from the 20th century were identified and refined for appropriateness to the 21st century (see Appendix I). The goal was to establish basic and necessary elements of best practices in public reporting. Then, these principles were incorporated into a questionnaire that covered *eight general topics* involved in effective e-reporting. The questionnaire paid special attention to two general topics of particular interest: the use of performance information and the degree of utilization of the capabilities of e-government technology. (See "Criteria Used to Review Contemporary E-Reporting" for the list of the eight general topics and the detailed questions to examine the use of performance information and e-government.)

### Acknowledgments

My deepest appreciation to the IBM Center for The Business of Government. Mark A. Abramson, Executive Director of the Center, and John M. Kamensky and Jonathan D. Breul, both of IBM Business Consulting Services, provided very helpful guidance after reading the initial draft. They especially helped me relearn how to write in plain English, rather than "academese." To all three, my thanks.

I also gratefully acknowledge the Center for Urban Initiatives and Research at the University of Wisconsin-Milwaukee for conducting the review of local, state, and federal websites regarding current use of homepages for reporting. In particular, my thanks to Scott Sager, a researcher at the Center and Ph.D. candidate in political science, for his contributions to the review.

## Criteria Used to Review Contemporary E-Reporting

The questionnaire consisted of 29 questions that examined eight general topics of current e-reporting. (For details on methodology, see Appendix II.) Six of those eight general topics were:

1. **Homepage:** Does the front page of the website provide an easy and fast connection to e-reports?
2. **Format and presentation:** What is the structure and scope of the e-report?
3. **Introductory content:** What basic information is summarized and presented on the first page of the e-report?
4. **General content:** Generally, what is included in the contents of the entire report?
5. **Frequency of publication:** What is the publication cycle of the report presented in the website?
6. **Level of responsibility:** Who is in charge of the report presented on the website?

As discussed previously, this inquiry into contemporary e-reporting was especially interested in two general topics: the use of performance information in e-reporting and the extent of the utilization of e-government technology to accomplish that reporting. Therefore, these two general topics were addressed in the questionnaire in the greatest detail:

7. **Performance information:** Six questions examined in depth what performance information is provided in the report:
  - a. Is the performance measurement data that is presented relevant to the casual and general interests of the layperson?
  - b. Are the statistics easy or hard to understand?
  - c. Are some key areas of activity highlighted by box scores, comparable to the presentation of sports news?
  - d. Does it appear that the standardized categories of statistical reporting are consistent, i.e., unchanged from year to year?
  - e. Is it easy or hard to compare this year's results with previous years?
  - f. Is there any information presented in the public report that is the same data that is used for internal management control purposes, i.e., a unified performance information system with results used for multiple purposes?
8. **E-government technology:** Nine questions examined in depth the utilization, to the fullest possible extent, of the capabilities of e-government technology, such as two-way and interactive communication with citizens:
  - a. Self-directed to get more in-depth information? Are there links for additional specialized information such as: "If you are interested in more information about this, click here," etc.?
  - b. Well maintained? Are those links kept up-to-date regarding both content and not "broken" due to changed URL addresses?

- c. Are the contents of the report searchable?
- d. Are there archives of reports from previous years so that a user can go back and compare results?
- e. Is there a listing of a webmaster or contact person responsible for *content* and a means to e-mail that person?
- f. Is it easy or hard for readers to share the report with someone else they think might be interested? For example, some commercial websites have a function that makes it easy to e-mail content (as opposed to the URL) to someone else. Alternately, if the document is in PDF format, it is relatively easy to e-mail the URL of the PDF file.
- g. Informational/opinion feedback? At the end of the report, is there an electronic "tear-off" coupon to fill out and e-mail back: "I read it and here's my reaction" or "I read it and would like more information"?
- h. Participative? Does the report include a feature along the lines of "I read it and would like to get involved"?
- i. Future dissemination? Can a person sign up for an e-mail notification when the next report is posted?

Given that this inquiry was particularly an attempt to measure the use of performance information and electronic government in e-reporting, a shorthand grading scale was created based on the number of positive answers to the six questions about performance information and the nine questions about e-government technology:

- C = The website contains a general report to citizens on the overall programs and performance of that governmental entity but has positive answers to less than three of the six performance information questions and less than five of the nine questions about e-government.
- B = The report fulfills at least half of the requirements related to performance information (positive answers to at least three of six questions) *or* substantially utilizes the technological capabilities of e-government (positive answers to at least five of nine questions).
- A = The report contains a substantial amount of performance information (positive answers to at least three of six questions) *and* substantially utilizes the technological capabilities of e-government (positive answers to at least five of nine questions).
- A+= The report contains a substantial amount of performance information (positive answers to four or more of six questions), substantially utilizes the technological capabilities of e-government (positive answers to six or more of nine questions), *and* includes features covered in the other six general topics in the questionnaire.

# Current Exemplary E-Reporting by Federal Agencies

Generally, the federal government is the most advanced of all the levels of government in the current use of e-reporting. This stems in part from the Government Performance and Results Act (GPRA) of 1993. The law requires every agency to prepare and submit annual public reports that contain the agency's performance information. Before GPRA, most agencies prepared a more general annual report, largely reflecting the traditions of 20th century public reporting. Since then, most agencies have discontinued release of these general public reports and instead have deemed their GPRA reports to be their annual reports. Also, agencies have generally posted their GPRA annual reports on their websites. So, in that regard, almost all federal agencies now engage in e-reporting, since they (1) prepare annual reports, (2) include in their reports performance information, and (3) use e-government technology to make their reports accessible to the public on agency websites.

Since 2000, George Mason University's Mercatus Center has engaged in a project of providing a longitudinal evaluation of federal agency GPRA reports. Reports are graded based on three categories: transparency, public benefits, and leadership. (For the most recent results, see Mercatus Institute, 2003.) This ongoing project helps encourage federal agencies to consider the public use of GPRA reports.

However, there are some limitations when GPRA reports are equated with e-reports. Generally in federal agencies, GPRA reporting has been under the purview of the chief financial officers (CFOs). This inevitably brings an accounting perspective to

the reports, including one of thoroughness and detail. Some reports are several hundred pages long. Such an approach can have the effect of moving current federal e-reporting away from having usefulness to lay citizens. It is not reasonable to expect lay citizens, no matter how conscientiously they approach their role in democracy, to read and absorb such "doorstops."

With this perspective in mind, the websites of 43 federal agencies were examined from a standard list developed by the Taubman Center for Public Policy and American Institutions at Brown University. (See Appendix II for more details on methodology.) However, the agencies on that list were not the same as those federal agencies that are subject to GPRA.<sup>1</sup> The various GPRA exclusions led to the identification of 30 federal agency websites that contained some form of an annual report, almost always the GPRA report. However, three of those had their report in the form of a Word document, but the link to the report was broken. Therefore, 27 reports were reviewed. As would be expected from a GPRA-mandated report, all of these agency documents had some performance information, automatically giving all federal agencies with GPRA reports on their websites an automatic grade of at least C according to the scoring criteria listed in the previous section. In many cases, the detailed performance information required in GPRA reports, as well as some routine characteristics of e-government publications, tend to accord the average federal agency a grade of B. Therefore, for purposes of this analysis and to keep the number of separate reports presented here limited to a reasonable number, the focus of the remaining discussion will

be on those federal agencies with a grade of A- or better. This score reflects both a substantial presentation of performance information as well as utilizing more fully e-government technological capabilities.

**National Science Foundation (NSF):** Like other federal agencies, in 1998 NSF discontinued publishing a traditional annual report and considered its GPRA-required performance and accountability report as its annual report. Like the GPRA reports of other federal agencies, NSF's was extensive and extremely detailed. The report for FY2002 was 266 pages. That length would be intimidating for lay citizens. While technically accomplishing the goals of e-reporting, the length and detail of such a report made it defective. However, to its credit, the agency showed sensitivity to this exact problem. Therefore, it also prepared a separate brochure called "Management and Performance Highlights." The version for 2002 was 36 pages, provided important detail and data, but presented the information in a visually pleasing way that was citizen-friendly. The brochure contained charts, tables, photos, and graphics that conveyed accountability information without drowning the citizen in data. This is e-reporting at its best. **Grade: A+**

**General Accounting Office (GAO):** As a legislative branch agency, GAO is exempt from GPRA. Nonetheless, like the GPRA reports published by other federal agencies, GAO published an annual performance report that is encyclopedic. The report for FY2002 was 172 pages. However, like NSF, GAO also separately published a "Performance and Accountability Highlights" brochure that was aimed at the public at large. The 45-page FY2002 highlights presented information in a non-accounting-oriented way. For the lay citizen, it was inviting to read. The annual report was linked to the opening page of GAO's website and was visually interesting. Of the six performance information questions, the report received four positive answers, such as easy-to-understand presentation of data and organized to meet the public's interest and attention. Regarding e-government capabilities, the report received

six affirmative answers to the nine questions, including links for obtaining additional information, a feedback option, and a signup list to receive future reports. **Grade: A+**

The publication by federal agencies of such citizen-oriented short brochures with highlights of performance was the exception rather than the rule. Nonetheless, some of the very long GPRA-mandated annual reports reflected closer approximations to the performance information and e-government criteria used in this review. With that caveat, high-scoring e-reports were:

**Environmental Protection Agency (EPA):** EPA's annual report was located within the web section of the chief financial officer, which could make it difficult for citizens to find easily. It was somewhat visually interesting, but quite lengthy (349 pages). Regarding performance information, the data was relatively well presented, with positive marks for at least four of the six questions. The report somewhat used e-government capabilities based on positive responses to five of nine questions asked. It was presented as a PDF file, the most common format for all agencies. Previous years' reports were archived to permit year-to-year comparisons. Also, on the page accessing the report, the citizen was offered an e-mail link to give feedback to the agency after reading the report. **Grade: A**

**National Aeronautics and Space Administration (NASA):** NASA's report contained performance information that likely emanates from its internal management control system and, therefore, not all of it would interest the lay public. It was 308 pages long. However, the statistics were presented in easy-to-understand formats and could be compared on a year-to-year basis. In all, it received affirmative answers to four of the six questions relating to performance information. In the category of e-government capabilities, the NASA report received five affirmative answers to the nine questions, including links for obtaining additional information, archives of previous years' reports, and an option for citizen feedback to the agency. **Grade: A**

**Department of State:** The Department of State has created an annual report that provides general highlight information with a presentation that would appeal to the lay citizen. Dense financial data began on page 174 of the 408-page report. The sections preceding the financial information were more oriented to readership by the public at large and presented a relatively comprehensive summary of the work of the department in the preceding year. The report was somewhat hard to find from the opening page of the website, and the language was rated as appropriate for readers at the 11th grade level and above. It scored positively on five of the six performance information questions and five of the nine questions regarding e-government. **Grade: A**

**Consumer Product Safety Commission (CPSC):** The agency continued the pre-GPRA tradition of preparing a general annual report (formally, a report to Congress) as well as the annual GPRA-mandated report. Surprisingly, the general annual report was longer than the GPRA report (206 to 103 pages) and its presentation was much duller than the GPRA report (essentially all text versus photos, color, graphs, etc.). Therefore, the following assessment is of the GPRA report, not the general report to Congress. The agency's report was relatively difficult to find from the opening page of the website, as it was listed under publications. However, it was visually interesting for the reader. CPSC's report fulfilled all six of the performance information criteria, including highlighted results in box scores, standardized reporting categories, and data from the current year that was easy to compare with performance in previous years. E-government capabilities rated a barely passing grade, but included listing of a contact person to e-mail with follow-up feedback. This latter feature was found in only two of the 27 federal agency reports. **Grade: A-**

that the size aspect has a negative counterpart, in that so few agencies list a contact person, an interactivity feature to provide feedback, or a future participation option. The larger the agency, it seems, the more impersonal the interaction with individual citizens.

### Web Addresses for Exemplary Federal E-Reports

**Consumer Product Safety Commission:**

<http://www.cpsc.gov/cpsc/pub/pubs/reports/2002rpt.pdf>

**Department of State:**

<http://www.state.gov/m/rm/rls/perfrpt/2002/pdf/>

**Environmental Protection Agency:**

<http://www.epa.gov/ocfo/finstatement/2002ar/2002ar.htm>

**General Accounting Office:**

<http://www.gao.gov/sp/d03306sp.pdf>

**National Aeronautics and Space Administration:**

[http://www.nasa.gov/pdf/1960main\\_ar.pdf](http://www.nasa.gov/pdf/1960main_ar.pdf)

**National Science Foundation:**

<http://www.nsf.gov/pubs/2003/nsf03024/start.htm>

Given the size and sophistication of public administration at the federal level, as well as the push for implementation of GPRA, it is to be expected that the annual reports of federal agencies would generally have an across-the-board presentation of performance information that is better than other levels of government. However, it is also possible

# Current Exemplary E-Reporting by State and Local Governments

## State Government

A review was conducted of the websites of all 50 states. Although the National Conference of State Legislatures (NCSL) reports that 30 states include performance information on their websites, only one—Wyoming—presented this information in the form of a comprehensive and integrated annual report to the citizenry or some other comparable format. Rather, a review of state websites indicated that many states' departments and agencies created and published individual annual reports or retrospective evaluations of agency activities that are available online. However, the state government that the agency is part of, as a single integrated entity, did not compile these reports into a comprehensive annual report document.<sup>2</sup> It appears that annual reporting by state government departments/agencies more closely resembled that of federal departments and agencies. Review results also suggested that the annual reports published by individual departments and agencies of a state government do so as part of statutory requirements established by their legislature rather than for public reporting purposes.

Also, since the majority of states had an auditing department that is responsible for agency/department oversight, it was possible that audit reports would constitute de facto public reporting. Performance and fiscal audits of agency/department activities are typically conducted on a biannual basis. Single-agency audits are required for departments/agencies that receive federal aid dollars for their programs. These could be conducted on an annual basis and could serve as another source of information, although, like agency/department reports, they

were not compiled into a unified document covering an entire state government.

There was some variation in the scope and depth that audit reports offered. Some state audit bureaus, such as Iowa, conducted more fiscal-oriented evaluations and issued them as reports. However, like reports prepared by accountants and fiscal officers discussed earlier, these publications would not be considered public reporting. A review of such fiscal audit reports indicated that they were fairly technical and would require a reader to have at least a basic understanding of public budget and finance language and formulas. However, the majority of the state audit offices also conducted performance and program audits. The reports of such audits could come close to constituting public reporting. Performance audits are more accessible to the lay reader, although the content would still not likely be of casual interest to the citizenry at large. The purpose of these program audit reports, and of the auditing department, clearly was more for state decision makers than the general public. Alabama, Alaska, Arkansas, Guam, Hawaii, Kansas, Nebraska, New Hampshire, New York, Oregon, South Carolina, and Virginia either did not provide audit reports online or did not have a formal department in the state government that conducts such activities.

**Wyoming:** Wyoming was the only state that publishes annual reports of all agency/department activities (with performance information), being so required by state statute. The comprehensive report is relatively difficult to find and is a compilation of the separate reports of indi-

vidual government agencies. It contained performance information (affirmative answers to four of six questions). It is presented in separate PDF documents, hence reducing the potential interactivity of the report. For e-government capabilities, it scored three affirmative answers of the nine questions. **Grade: B**

## State Government: Departments of Health and Human Services

Given the failure rate of state annual reports on websites of state governments (or of the state's library), a follow-up review was conducted in an effort to both double-check the results as well as generate some state data. A cursory search for annual reports limited to the states' departments of administration (or the like) did not generate enough hits to be pursued. Then a search was conducted of categories/titles of common nomenclature of state departments that were likely to appear across the board. Preliminary reviews were conducted of departments of transportation, corrections, education, and natural resources. The presence of annual reports ran at about 20 to 30 percent. However, many of these were more descriptive marketing-type reports rather than substantive evaluations of the activities of the departments. Quite a bit of reporting is done by agencies and departments concerning sub-functions. This was primarily due to federal or state statutes that require annual reporting for programs receiving certain types of funds or to continue funding.

Several observations seem plausible. Agencies are not going to expend time and money creating documents that have no immediate agency-specific value. In the case of departments of natural resources, the annual report could be an effective marketing tool, since it is likely that the majority of their funds come from user fees and licensing. This observation may not be as valid for other departments.

Given that every state has an auditor who conducts fiscal—and increasingly performance—evaluations, there may not be a necessity for agencies to conduct internal audits of their departments. Thus, without specific statutory requirements and with the presence of an existing evaluating agency, many departments might conserve time and money by allowing existing protocols or standard operating procedures to function.

Finally, the websites of states' departments of health and human services or departments of health were reviewed. Of the 52 sites searched, eight annual reports were located. Only two of them had any performance measurement information (Missouri and Oregon) and just Oregon's fulfilled four or more of the six questions examined. Regarding e-government interactive capabilities, most were in PDF format, which made them searchable and shareable. However, only Oregon's met other interactivity capabilities, including links to obtain additional information, links kept up-to-date, archived reports from previous years, and an option for feedback to an identified person.

### Grades:

- A: Oregon
- B-: Missouri
- C: Alabama, Arkansas, Georgia, Iowa, Mississippi, and New York

## County Government

While several sources listed best websites of federal agencies and city governments that could be used for this review of governmental websites, no comparable list for county government could be located. Therefore, a list of best county sites was created by compiling all counties that were listed in Best of the Web awards between 1998 and 2002 (inclusive) as reported on the website of the magazine *Government Technology: Solutions for State and Local Government in the Information Age* (2003), as well as all merged city-county governments that appeared on the annual list of best urban government websites developed by Taubman Center for Public Policy and American Institutions at Brown University (Taubman, 2003). The final list of best county sites to examine regarding public reporting consisted of 12 counties.

**Douglas County, Nevada:** Douglas County was the only county from the list of 12 that had annual reports online. It was accessible directly from the opening page of the website. No performance measurement information was included in the report. The report was a PDF file, 14 pages, attractively laid out, and readable, but—due to the limitations of the PDF format—not interactive, etc. **Grade: C**

## City Government

For purposes of this review, the list of best city websites that met the needed criteria was the one developed by the Taubman Center for Public Policy and American Institutions at Brown University (Taubman, 2003) for its annual e-government survey. The Center releases an annual evaluation of urban e-government. Using the most recent report issued in September 2002, the Taubman list presented a best universe of city government. After eliminating merged city-county governments (which were categorized as county government—see previous section), the final list for the review consisted of 65 cities.

Of the 65 city websites that were reviewed, only 14 provided an annual report or equivalent. New York, Minneapolis, Philadelphia, and Portland, Oregon, were the only ones to apply critical evaluation of their services and departments in their annual reports. In some way, each report used performance measurement data and a good variety of charts, graphs, and bullet points to make the content fairly understandable. The length of these reports was in many cases quite daunting, but a person could easily skim the report and still gather important information.

With several exceptions, the other reports that were evaluated were largely marketing documents or of the newsletter variety. They often contained little of substance pertaining to actual city performance. Instead, the focus was on important city achievements in fairly narrow areas.

Overall, the readability of the documents, both in terms of grade level of the vocabulary used as well as their general appearance, was good. Municipal e-reports were generally written at a level that the vast majority of the public would be able to read. Using a statistical test of vocabulary based on grade levels, it was determined that most city reports were written at the 8th- and 9th-grade reading level. This helps ensure that most citizens will find the reports easy to read. Also, most municipal reports presented the information in such a way that the pages did not repel the reader with a “wall of words.” Pages dense with type, with few breaks separating the text, few headings, and little white space are uninviting and make for difficult reading. Attention to the layout of the report is an important element in making e-reports more citizen-friendly.

With the exception of the city of New York, none of the annual reports had interactive capabilities. Placing hyperlinks in PDF documents is not common, but it is a feature that is obviously underutilized in this instance. Most cities had archived reports for at least the past three years on their website while others had reports dating back as far as 1994.

All the reports examined were the most recent annual report available on the website. In some instances, publishing frequency was unknown due to the lack of archived reports or the lack of dates indicating when the report had been compiled.

The following provides some specific information on the four cities (in alphabetical order) that provided reports with better than a C grade:

**Minneapolis, Minnesota:** The *State of the City* report was difficult to find, located within the website of the city’s planning department. The report contained no performance measurement information. It was in the format of 12 separate PDF documents. However, they were searchable, and the reports for previous years were available. There was no interactivity regarding citizen reaction to the report. A liberal interpretation of the nine questions relating to e-government technological capability gave it a passing answer for five of the nine questions.

**Grade: B**

**New York, New York:** The report was reached from a link on the opening page of the city’s website. It contained performance measurement information (scored five out of six questions). It is presented in separate PDF documents, hence reducing the potential interactivity of the report. Nonetheless, for e-government capabilities, it scored five out of nine. **Grade: A**

**Philadelphia, Pennsylvania:** The *Mayor’s Report on City Services* was difficult to find. Nonetheless, it was an extensive and detailed report with performance information. In fact, performance information was at the heart of the rationale for the report. According to the Introduction:

Citizens rightfully expect that City leadership will provide these services effectively and efficiently and at a reasonable cost. To be able to

assess how well it is providing services, the City must track, monitor and report reliable and useful information.... It is an annual publication that provides a performance report for our 23 major service departments (City of Philadelphia, 2001, 1).

The report fulfilled all six criteria relating to performance information. However, given the limitations of a PDF document, the report fulfilled only a minority of the nine criteria relating to e-government capabilities. **Grade: B**

**Portland, Oregon:** The report was difficult to find on the city's website; it is accessed through the city auditor's page in the auditing services section. In late 2002, the city's auditor proposed that the municipality shift more systematically and comprehensively to reporting based on performance information. However, previous annual reports did contain some performance information. The city's *12th Annual Report on City Government Performance* attained a perfect score of six for the performance information questions. Regarding e-government technology, the PDF document fulfilled three of the six criteria. **Grade: A**

### Web Addresses for Exemplary State and Local E-Reports

**Minneapolis, Minnesota:**

<http://www.ci.minneapolis.mn.us/planning/soc02/>

**New York, New York**

[http://home.nyc.gov/html/ops/pdf/2003\\_mmr/0903\\_mmr.pdf](http://home.nyc.gov/html/ops/pdf/2003_mmr/0903_mmr.pdf)

**Oregon Department of Human Services:**

[http://www.dhs.state.or.us/publications/pm\\_reports/2003annualrpt.pdf](http://www.dhs.state.or.us/publications/pm_reports/2003annualrpt.pdf)

**Philadelphia, Pennsylvania:**

[http://www.phila.gov/mayor/services\\_report/pdfs/03MayorsReport.pdf](http://www.phila.gov/mayor/services_report/pdfs/03MayorsReport.pdf)

**Portland, Oregon:**

<http://www.portlandonline.com/shared/cfm/image.cfm?id=33651>

**Wyoming:**

<http://will.state.wy.us/slpub/reports/index.html>

# Findings and Recommendations

## Findings

### General Findings and Conclusions

A total of 172 websites were initially reviewed for the presence of e-reports to the citizenry. Due to disappointing results for state websites, a follow-up review was conducted of the homepages of states' departments of health and human services. That second stage yielded only slightly better results.

In all, about a quarter of all government webpages reviewed included reports to citizens. (For full descriptive statistics on the results of the review, see Appendix III.) The results generally showed that when reports are available through websites, they are not easily found, with only nine directly linked to the main page of their government's website. The mean number of web pages to navigate through to get to the report was two. Most reports were judged easy to grasp their purpose (mean = 3.6 with 5 as best) and easy to navigate (mean = 3.6 with 5 as best).

Regarding presentation, a slight majority of reports contained photos and graphs, with about two-thirds

containing tables. Only one report included a multi-media presentation. In terms of visual interest to the reader, the mean score was 3.1 (of 5). Regarding reading level, the mean score was slightly higher than 10th grade, from a low of 7th grade to a high of 12th grade. Most reports were quite long, imposing a burden on a casually interested lay citizen. From a low of 3½ pages to a high of 408, the mean length was 132 pages.

Besides seeking to identify in general the current state of e-reporting, this review focused on two main subjects. First, it sought to review the use of performance information in public reporting. Second, given the recent tremendous enhancements in communications technology, the review focused on the degree to which public reporting is done electronically.

Regarding performance information, the review showed that only about half the reports (28 of 54) had some performance measurement data. Of the reports that included performance information, the information was somewhat tailored to lay citizen readers. "The statistics would be of interest to a lay

Level of Government	Number Reviewed	Number with Reports	Percentage with Reports (rounded)
Federal	43	30	70%
State	52	1	2%
State departments of health and human services	52	8	15%
County	12	1	8%
City	65	14	22%
All levels of government	224	54	24%

citizen” had a mean score of 3.5 (from a low of 1 to a high of 5) and “data was relatively easy to understand” had a mean score of 3.9 (with “difficult to understand” as 2 and “very easy to understand” as 5). Similarly, about half the reports highlighted key results and were relatively easy to compare to previous years’ data (mean of 3.1, from a low of 0 to a high of 5). It appeared that most of the data used in the public reports came from the same management data system used for internal management control purposes.

Looking at the uses of e-government technology to accomplish public reporting, only about a third of the reports had hot links for additional information, most were well maintained and up-to-date, about two-thirds were searchable, and most included reports from previous years to permit comparison of current performance with earlier results. Similarly, most of the documents could be shared by one citizen with another. However, few permitted two-way communications, such as naming a contact person, having a feedback option, having a participation option or a sign-up for future dissemination of like reports.

In general, the results indicate that regular reporting to the citizenry is not a common online activity by governments in the United States and that those entities engaging in reporting tend neither to focus on performance results in their reports nor to use the full technological and interactive capabilities of e-government.

The outstanding websites that provided operational examples of best practices in e-reporting, especially combining the use of performance information with the capabilities of e-government technologies are:

- A+:** General Accounting Office  
National Science Foundation
- A:** Environmental Protection Agency  
National Aeronautics and Space Administration  
U.S. State Department  
Oregon Department of Human Services  
New York City  
City of Portland, Oregon

#### **A-:** Consumer Product Safety Commission

As a general conclusion, the ongoing challenge of being a public manager is to integrate management skills refined in business administration with the unique aspects of working in the public sector. Public reporting is a way that public managers can fulfill their obligation to informing the public, an important attribute of democracy. A report issued more than 70 years ago is as relevant today as it was then:

The right of the people to govern has the guarantee of many words in legal constitutions and more words in political platforms. That right has been established and reiterated too often to the neglect of its corollary. Its unfulfilled corollary is the guarantee of the right to information indispensable to sharing in the conduct of government (National Committee on Municipal Reporting, 31).

Aided by such important advances in public administration as “managing for results,” along with new government-to-citizen e-government technologies, the 21st century government executive has an opportunity to institutionalize e-reporting as a major contribution to good management and good government.

#### **Findings Regarding Federal E-Reporting**

As a generalization, federal agencies have more advanced e-reporting than other levels of government, due in part to the Government Performance and Results Act. GPRA requires that all federal executive branch agencies (with some exceptions) submit annual reports that are based on performance information. Almost all GPRA-required reports on agency websites reflect federal agencies’ engaging in a minimal and adequate degree of e-reporting. However, most GPRA reports fall under the jurisdiction of agency CFOs. This tends to mean that reports reflect the ethos of the profession of accounting, with its focus on comprehensive and detailed financial reporting. When reports are so long as to be intimidating to the average citizen, they lose their value from the perspective of e-reporting.

Two federal agencies are examples of e-reporting at its best. The General Accounting Office and the National Science Foundation both prepare a highlights report as a separate publication from their GPRA reports. While still containing key performance information, these lay-oriented e-reports are citizen-friendly and are inviting to the less knowledgeable public.

### **Findings Regarding State and Local E-Reporting**

Generally, state and local governments have also been affected by the trend to “managing for results” as well as the trend toward e-government. However, as would be expected in a decentralized system of government, there is much greater variation in the e-reporting levels of state and local governments compared to federal agencies. A much smaller proportion of state and local governments, which lack a uniform mandate comparable to GPRA, included performance information from their annual reports on their webpages. Certainly, many state and local governments seek to implement a “managing for results” orientation and to have accessible websites. However, only a small proportion of the sites reviewed engaged in even minimal e-reporting, which consisted of performance-based reports on their homepages.

## **Recommendations**

### **Recommendation 1: When you do public reporting, do it electronically.**

Public managers have a general obligation to report on their agencies’ record to the citizenry. Rather than doing this through old-fashioned 20th century hard-copy annual reports, the emergence of e-government provides a technology that can greatly enhance and modernize reporting. Government executives are encouraged to post on their agency websites periodic reports to the citizenry that are presented in lay-oriented formats. In particular, a short and easy-to-understand highlights report, presented in a visually pleasing way, constitutes exemplary e-reporting.

### **Recommendation 2: Use performance information in e-reports.**

Most agencies and governments already have performance information. E-reporting does not necessitate reinventing the wheel. Rather, existing

data can be repackaged in ways that are relevant and understandable to the lay citizenry, with highlighting of key categories of performance results. To assure accountability, standardized performance categories need to be retained from year to year. Similarly, it should be possible for the reader to compare current performance results with that of previous years.

### **Recommendation 3: Create options to engage citizens in the use of performance information.**

E-government began with passively providing information on the Internet. Its second stage was facili-

### **An Idea for the Future: A Chief Democracy Officer for Each Agency**

Most government agencies have CFOs and CIOs. For agencies seeking to reap the benefits of public support that is often a result of exemplary e-reporting, they similarly could have a Chief Democracy Officer (CDO). The CDO would work to modify the agency’s already existing publications, performance data, website, and public relations programs to assure that the agency was making itself accountable to the public at large. CDOs helping their agencies participate in the democratic process would facilitate citizen understanding of agency programs and the benefits that emerge from an informed public opinion about the agency.

In terms of implementation, creating a Chief Democracy Officer in an agency (or for a general level of government, such as at city hall) does not necessarily mean creating a new position or hiring new staff. Rather, most agencies and governments have some type of office of public affairs (there tends to be wide variation in what this operation is called). The mission of these offices is closely related to promoting democracy. Therefore, perhaps with little need for significant reorganization, the director of public affairs could be redesignated as the Chief Democracy Officer. There might be a temptation to assign the responsibility for e-reporting to the CFO, since he or she probably handles performance information, or to the CIO, given the connection of e-reports to information processing and the agency’s website. However, the central focus of these two officers could subtly pull them away from the public manager’s obligation to the citizenry at large. Given the mission of directors of public affairs, these professionals would already have an orientation that is largely in the direction of what would be expected of a CDO.

tating two-way transactions. Now agencies are able to advance to the next stage: e-democracy. E-reporting can engage citizens in government, particularly through the presentation of performance information. For example, some agencies are providing reports more frequently than once a year. Some are providing real-time reports with data that is useful to the citizen. In particular, innovative efforts to distribute and disseminate e-reports are encouraged. It's not enough to simply post an annual e-report on the agency's homepage. Methods can include e-mails to previously created lists, speakers' bureaus, information kits for various age groups, interactive media, mailings to lists of opinion leaders, and media events to get free coverage. Similarly, e-reporting can increase *interaction* with the public, including two-way communication features such as an opinion feedback option, the opportunity for citizens to volunteer to participate in agency public planning processes, and a sign-up feature for receiving future reports automatically. When citizens experience a tangible benefit from accessing e-reporting information, it redounds to the credit of the agency through positive public opinion.

## What Good E-Reporting Would Look Like

Based on the results of this review of hundreds of governmental websites, exemplary e-reporting in the public sector would seek to include as many of the following features as possible:

### I. Overall

- *Easy to find*: It should be easy for a lay citizen, perhaps a first-time visitor to the agency's website, to find the e-report. On the opening page of the website, the existence and availability of the report should be highlighted. Then, the visitor should be able to click on the notice of the report and be linked directly to it. The report should not be more than one click away from the opening page.
- *Integrated*: If this is the website of a general government (city, county, state), the report should provide an integrated, across-the-board, and consolidated perspective. It should not be the electronic equivalent of separate agency reports merely "stapled" together. Similarly, the e-report of a federal agency should be integrated, rather than a compilation of the reports of its separate component bureaus, services, or administrations. Citizens care about subjects, not organizational units.
- *Understandable*: The front/cover page of the e-report should be formatted so that a lay reader can quickly grasp what the document is, what its purpose is, and what kind of information will be presented in it.
- *Navigable*: The e-report should be easy for the reader to navigate. For example, a reader who is particularly interested in one topic should be able to click on the appropriate title in a table of contents and be linked to that chapter. (This is one of the disadvantages of early PDF technology, notwithstanding its many positive features.)
- *Contents*: The report should be visually interesting, since not all people like to absorb information by reading. Also, a "wall of words" can be repelling to the reader. Similarly, reports consisting only of words are harder to scan by the casual reader. Therefore, reports should include many photos, graphs, and tables. The

technology of the Internet now also permits using multimedia inserts in e-reports, such as a short clip of a mayor speaking, an in-motion visualization of the work of the agency, etc. Finally, e-reports should be written in plain English and at a reading level that is appropriate for the average citizen.

- *Frequency*: Annual e-reports are consistent with the traditional cycle of government operations. However, if possible, post e-reports with agency performance information more frequently than once a year, such as monthly or quarterly.
- *Current information*: Minimize the time lag between the end of the period covered in the e-report and when it is posted on the website.
- *Who's on first?*: Designate an agency official to be in charge of the e-report and list his or her name and title on the website.

## II. Performance Information

- Performance information presented in the e-report needs to be *relevant* to the casual and general interests of the layperson.
- Use *statistics* that are easy to understand, such as basic quantitative functions (percentages, proportions, fractions) rather than high-end methodologies that are hard for the average citizen to understand.
- Highlight key areas of performance activity with *box scores*, comparable to the presentation of sports news.
- Stick to *standardized categories* of performance information that do not change from year to year.
- Make it easy for the reader to *compare* this year's performance information with data from several previous years, not just last year.
- Don't create unnecessary work for the agency. Maximize the use of performance information that is already being collected for other purposes, such as for internal management control, accountability reports to legislative bodies, etc.

## III. Electronic Government—General

- Be sure to *fit the length to the interest of the reader*. Most citizens would be interested in only a short and concise report. Therefore, e-reports should not resemble an encyclopedia or a statistical compendium. However, the

technology of e-government permits the creation of links to in-depth information for readers interested in more detail on a specific topic. Place throughout the e-report self-directed links to get more in-depth information, such as "If you are interested in more information about this topic, click here."

- The e-report site must be *well maintained*. In particular, the links from the front page of the website to the e-report need to be kept up-to-date regarding content. Similarly, be sure that there is not a "broken link" due to changed URL addresses, etc.
- Make the text of the e-report *searchable*, so that a reader can use the "find" function to zero in on a very specific topic/term of interest. A limitation of some early PDF technology is the narrow scope of the search function, such as the ability to search only the page being displayed on the screen.
- *Archive* e-reports from previous years and make them easy to reach so that a user can go back to earlier reports for comparison reasons.
- List a *contact person* for the e-report with an e-mail address, along with the usual webmaster contact information.
- Make it easy for users to *share* the e-report with others they think might be interested. For example, some newspaper websites have an "e-mail this article" function. Similarly, it is relatively easy to forward the URL of a PDF file.

## IV. Electronic Government—Interactivity

- Create an *informational and opinion feedback* feature on the e-report. For example, at the end of the report, create the electronic equivalent of a "tear-off coupon" to fill out and e-mail back: "I read the report and here's my reaction" or "I read the report and would like more information on the following subject."
- Create a *participative feedback* feature, permitting a reader to sign up to become involved in the agency's activities—such as advisory boards, citizen participation events, ambassador for the agency—and to be notified of future agency events, etc.
- Create a feature for readers to be *notified* when the next e-report is posted and when other relevant reports are disseminated in the future.

# Appendix I:

## History of Public Reporting

### Basics of Democracy: Promoting an Informed Citizenry through Reporting

When public management was emerging as a profession during the first half of the 20th century, a key issue was to assure the democratic accountability of permanent government agencies. One way to accomplish this would be *through* elected officials. That's why there are many channels of accountability that a government agency faces, including compliance with laws, budget controls, legislative oversight, executive appointments, and judicial branch controls. However, given that there is the expectation of a merit-based civil service shielded from politics, these formal control mechanisms have some limitations.

Therefore, some early public management theorists contended that besides these formal controls by various institutions of government, public agencies in a democracy were also subject to less formal accountability. In this conceptualization, public managers have an additional democratic accountability *directly* to the public at large. In other words, one of the ways government executives can contribute to democracy is to be accountable to the commonweal, be responsive to public opinion, and reflect civic desires. Stated bluntly, *government managers, as an integral part of their jobs, can help make democracy work*. This was called public reporting.

Public reporting was conceptualized as a way that government would contribute to the existence of an

informed citizenry. Reporting would have two purposes. First, it would be *informative* by sharing facts and figures with the public at large on the activities of the government. This would give the citizens the “raw material” they would need to contribute to public opinion.

The second purpose of reporting in mass democracy would be to *educate* the public. In that respect, government was expected to pick up where the public school system left off. It would explain the complexities of current problems facing the government and review possible responses. The citizen needed to be helped in understanding the nature of the problem, its ramifications, and so on. For example, Herbert Simon—who won a Nobel Prize in economics—had written early in his career (1938) that reports by municipalities are

equally important in helping the citizen discharge *his* responsibility to his government. Many progressive reports undertake the additional task of educating the citizen on questions of public policy which he may later have to determine at the polls (Simon and Ridley, 1938, p. 466, italics in original).

### Theory of Public Reporting by Government Agencies in the 20th Century

A formal theory of public reporting emerged in the first half of the 1900s as part of the gradual development of public administration as both a profes-

sion of practitioners as well as an academic field for faculty and researchers. Early writings tried to outline the rationale, purpose, and scope of public reporting in government management (Williams, 2003, 647–8). One of the classic statements of the reason for public reporting by large administrative agencies staffed by civil servants was by Herman Beyle in 1928:

The right of the people to govern has been long established; but the corollary of that right, the right to be informed as to the matters which are involved in governing, has not been successfully guaranteed.

If this right to be informed is to be enforced, it is obvious that the government itself must become a much more valuable source of information than it is at present.... The official reports of governmental authorities submitted or made available to the public as an accounting of official conduct might be made a more effective agency for the promotion of good government and an essential foundation of popular rule (Beyle, 1928, 6–7).

Public reporting was *not* viewed as antithetical to the role of the press as an instrument of democracy. Rather, administrative reporting was bifurcated into two categories, direct and indirect. *Indirect reporting* was the term for the cooperation extended to journalists covering the agency. In some respects, this was a relatively passive role for a government agency, that of responding to reporters' questions. That meant each agency would need to have some public information specialists able to work with the press. The "roving searchlight" of the press often dominates these forms of media coverage, intensely but briefly covering a story and then moving quickly on to the next headline issue. This relatively haphazard day-to-day coverage is dominated by the incrementalism of public policy journalism that focuses on one small development in a long, large, and complex story.

Therefore, to accomplish the democratic goals of public reporting, agencies were also urged to pursue indirect reporting by *initiating* and seeking coverage of stories that provided a big-picture overview of the organization's performance and

operations. For example, if the agency head is about to make a presentation at a legislative hearing on the annual budgeting request, this can be an opportunity for the agency to make the case of its accomplishments and service. Media coverage of this testimony—whether when delivered or based on a printed copy—is a way for an agency to present an accounting of its work in the previous few years indirectly to the public at large through press coverage. Like the more reactive and passive form of indirect public reporting, the proactive approach also necessitated the employment of expert staff trained to work well with the media.

The enormous growth in public relations staffs throughout the federal government during the New Deal and World War II is partly a reflection of the need for large agencies to be responsive to journalists, whether reactively or proactively (Rosten, 1974; Herring, 1935; McCamy, 1939).

While public administration could be held democratically accountable based on indirect reporting through the press, these early theorists also called for parallel efforts by agencies to report directly to the public at large. *Direct reporting* meant bypassing the press and presenting an accounting of the agency's record through non-mediated contact with individual citizens. While indirect reporting could be viewed as a "wholesale" communications strategy of reaching a large audience through a single effort, direct reporting could be considered a form of a "retail" method of communication, of reaching people one at a time. The legitimization of direct reporting was a radical theory compared to what had preceded it. It endorsed having bureaucracies reporting directly to individuals, to fulfill the need for an informed citizenry in a democracy. This was an unprecedented break with the past, when governmental accountability occurred through the legislative and executive branches and through the constitutionally protected mission of a free press. In other words, government *agencies* were independent players in the democratic system, not merely passively acted upon by elected institutions and reporters but initiating their own public relations programs to provide information to the citizenry directly. Government executives now had not only traditional in-house "management" responsibilities but also an opportunity—by virtue of their position in the public sector—to help make mass democracy

in the administrative state work by engaging in reporting activities that contribute to an informed citizenry.

## Early Examples of Public Reporting

One of the earliest examples of the institutionalization of public reporting occurred in the 19th century. From 1823 to 1829, John McLean served as postmaster general. Given the role of the U.S. Post Office at that time as the nearly exclusive medium for dissemination of government information, his office was considered by the public as very important. He began the tradition of producing an annual report, ostensibly to the President, but also intended for broad readership. His annual reports were “widely reprinted in newspapers from Maine to Missouri.... McLean took care to prepare them in a spare, lean style that contrasted markedly with the florid prose of the public oratory of the day and to include a variety of interesting statistics documenting the scale of the enterprise over which he presided” (John, 1995, 68). Similarly, explorer John Frémont’s report to Congress on his 1842 expedition to Oregon “was a popular and political triumph. Congress ordered a thousand extra copies; newspapers reprinted it and reprinted it again” (Brands, 2002, 67). In more contemporary times, the first comptroller general of the U.S. General Accounting Office utilized the agency’s annual reports in the 1920s as a major platform for publicizing, promoting, and pursuing the agenda he had determined for GAO (Trask, 1996, 57–8).

In those days, annual reports could be major events not only in the public sector, but the nonprofit sector as well. For example, the annual reports of Charles William Eliot, the longtime president of Harvard (1869–1909), were high-profile documents on educational policy that were widely read. While his reports were formally addressed to Harvard’s Board of Oversees (akin to a board of directors), they were actually intended for a wider public audience and were broadly disseminated. According to Henry James, they were very influential on educational policy and decision making throughout the country (1930, 298–300).

By the beginning of the 20th century, annual reports from federal agencies had expanded to become bulky and prolix documents, often including dense

statistical and scientific information, eulogies for staff who had died during the year, and articles authored by people not directly connected to the agency. These trends prompted President Theodore Roosevelt to issue Executive Order 397 in 1906, directing all federal agencies to reduce the length and simplify the contents of their annual reports. In the executive order, President Roosevelt laid out his *content* and *process* principles for exemplary annual reports:

- *Structure*: Arrange text according to (1) work done in the period covered, (2) recommendations for the future, including (3) plans for work to be undertaken.
- *Length*: Be concise and exclude extraneous matter.
- *Statistics*: Reduce the amount of statistical information and use tables “only when verbal summaries and statements of totals are inadequate.”
- *Presentation—statistics*: Present statistical information in an “intelligible form.”
- *Presentation—plain English*: Exclude complex “scientific treatises.”
- *Visually interesting*: Use illustration and visuals that are “indispensable to the understanding of the text.”
- *Scope*: Make the focus the entire cabinet department, rather than having individual reports by component bureaus.
- *Top-level responsibility*: Make it a requirement that the chairman of the committee responsible for the annual report “shall be an assistant secretary, or other qualified official.”
- *Distribution*: Revise mailing lists frequently.

The first half of the 20th century saw the emergence of public reporting as an identifiable activity in public administration. Instances of it in operation included the following:

- The city of Kenosha, Wisconsin, included an annual letter to taxpayers in the annual property tax bill.

- Fillmore, California, included cartoons in its annual report to increase readership.
- Many early annual reports included experiments in presenting statistics and some rudimentary comparative performance information.
- The annual report of Milwaukee, Wisconsin, included information on upcoming policies that would need to be decided by city government. The background information was intended to contribute to an informed citizenry and encourage expressions of public opinion on those topics.
- Rockford, Illinois, had its report prepared by a political science class at Rockford College
- Some annual reports included “how to” information, such as how to obtain a dog license, where and when tax bills can be paid, how to trigger fire alarms installed on some sidewalks and corners, and how to file a garbage pickup complaint.
- Arlington, Virginia; Morganton, North Carolina; and Columbus, Georgia, included examples to help lay citizens “translate” complex financial information into tangible and meaningful concepts. For example, the per capita cost of street maintenance and construction equaled three pounds of bacon a year and the total cost of city government was the same as one-fifth of a loaf of bread per capita per day. Henrico County, Virginia, compared the cost of county services to tickets to baseball games and the cost of grocery items such as cabbage, ham, and eggs.
- Some annual reports included sections on problems in municipal operations. For example, the annual report of Cincinnati, Ohio, contained data on turnover rates of civil servants.
- One annual report contained a section on methods of improving traffic safety, which citizens were encouraged to adopt.
- The Defense Department produced a film version of its annual report.
- Some cities paid to insert their annual report in the local daily newspaper to ensure delivery to most residents.
- Boy Scouts and Girl Scouts were recruited to deliver the annual report to every household in several cities.
- Sanitation workers were used to distribute the annual report to the homes on their routes.
- Some newspapers published the annual report in serial form.

But annual reports are only one method of public reporting. Some early examples of other reporting activities include the following:

- New York City; Spokane, Washington; and Milwaukee, Wisconsin, held annual budget exhibits.
- Some cities periodically inserted brief statements on municipal finances (i.e., not *annual* reports) along with the periodic bills sent by their water and electric utilities.
- Berkeley, California, held an annual open house at City Hall. Nearly 10 percent of the population attended in 1938.
- Some state-level departments arranged to have exhibits at county fairs as well as state fairs.
- Springfield, Massachusetts, created a series of 13 radio programs, each dedicated to describing the work of one of the city’s departments. Two radio stations donated the time.
- Portland, Oregon, produced a short movie in Technicolor on its operations and requested movie theaters to show it.
- Some cities created speakers’ bureaus and encouraged invitations for presentations from the broad panoply of local nonprofit organizations, including civic, religious, ethnic, and fraternal groups.
- The state of Michigan used billboards to report on efforts to reduce tax delinquencies.
- Some state-level departments issued quarterly and monthly reports, occasionally even weekly ones.
- Some reporting was done through posters on subways, buses, and streetcars.

As can be seen from these examples, government managers dedicated serious and sustained efforts to public reporting in the first half of the 20th century. First, annual reports were imaginatively designed and written, and multiple methods of delivery were experimented with. Second, other methods of regular reporting on government operations were also initiated. Some information was disseminated in reports that were more frequent than annually, while other efforts used a broad array of media and methods for providing citizens with information on how their tax dollars were being expended.

The high watermark of public reporting was the federal Office of Government Reports (OGR). When President Franklin D. Roosevelt established the Executive Office of the President in 1939, OGR was one of its five component agencies. First created by executive order, then authorized by Congress in 1941, the purpose of OGR was to report to the public on the activities of the federal government and to report back to the President on public opinion. OGR included a field staff with an office in almost every state to disseminate information and monitor public opinion; the United States Information Service, which answered inquiries from citizens; a newspaper clipping service; and a weekly national radio program called “United States Government Reports.” With the onset of World War II, Roosevelt merged OGR and several other communications agencies into a temporary wartime Office of War Information (OWI). However, when President Truman abolished OWI after the war and tried to reestablish OGR, Congress refused to fund it.<sup>3</sup>

## Principles and Best Practices of Public Reporting in the 1930s

In the 1920s and ‘30s, the International City Managers’ Association (now called the International City/County Management Association, or ICMA) dedicated substantial attention to refining guidelines for public reporting by municipalities. Its efforts culminated in the creation of a National Committee on Municipal Reporting, which was co-sponsored by ICMA and three other organizations: what is now called the National League of Cities, what is now called the National Civic League, and the Governmental Research Association.

The committee’s final report, issued in 1931, was the most detailed review ever of public reporting for government managers. At 158 pages, it presented comprehensive recommendations for best practices in reporting. It declared that through public reporting agencies can accomplish two goals (National Committee, 1931, 10):

1. “the development of facts where facts will remove issues from merely political controversy”
2. “the final decision by public opinion as to social values whose facts science can register but whose desirability depends upon community judgment.” (While clumsily phrased, a modern restatement would be that public reporting should help coalesce the emergence of a civic consensus on major agency policies and goals as measured by public opinion surveys.)

While these goals may strike a contemporary reader as somewhat quaint, idealistic, and even naive, they nonetheless capture the serious intent of public reporting. Clearly, the premise of public reporting—then and now—is for democratic accountability. Through dissemination of information to the public, government can promote the focus on data-based policy discussion and help trigger the eventual emergence of a civic consensus on how to deal with controversial topics. This intent behind public reporting is not anachronistic. Although rarely so stated in modern times, it captures the dynamic and democratic importance of agency reporting.

Most of the committee’s recommendations focused on annual and other periodic reports to the public. Some of the key recommendations in terms of *content* included:

- *Structure*: Reports should *not* be structured according to agencies or bureaus within the overall reporting unit. Rather, reports should be structured around public policy problems and should present the actions of the government to deal with those problems. These problem-based discussions should be presented temporally: past accomplishments, current situation, and future action.

- *Length*: Reports should not resemble an encyclopedia or statistical compendium, but should be brief and concise.
  - *Statistics*: Reports should have *standardized categories of statistical reporting* for every major function of the government. These categories should not vary from year to year. By such reporting, citizens can hold governments accountable for their performance by tracking accomplishments over the years. A later study issued by ICMA suggested that a municipal annual report should contain 266 standard reporting categories covering 13 areas of city operations and responsibility. It was seeking to codify a permanent structure of performance measurement reporting. Furthermore, these statistics should be simple and meaningful to the lay citizen, rather than complex and obscure (Ridley and Simon, 1948).
  - *Presentation—statistics*: Some key areas of activity should be presented in *box scores*, comparable to the presentation of sports news. These important topics “lend themselves to tabloid summaries instead of innocuous burial at the bottom of an inside page” (National Committee, 1931, 13).
  - *Presentation—plain English*: All reports should be written in language and with statistics that are understandable to lay citizens.
  - *Visually interesting*: All reports should be presented in ways that capture the interest of the reader, such as including pictures, graphs, and maps.
- should always be issued in the same month early in the next year. The regularity of the release of reports should not be allowed to vary, since that reflects a very low priority given to reporting. “Whenever” is the deadline for something that’s unimportant.
- *Top-level responsibility*: A senior official responsible for assembling and disseminating regular public reports should be designated.
  - *Distribution*: The annual report should be distributed to every residence in the municipality.

Some of the key recommendations in terms of *process* included:

- *Scope*: Consolidated reports (such as by the entire city or county government) are preferable to separate reports by each agency.
- *Frequency*: While major focus should be on the annual report, more frequent reports to the citizens, such as quarterly, are also recommended.
- *Regularity*: Governments should adhere to a set timetable for reports. So, for example, if a government operates on a calendar year basis, then its annual report for the previous year

## Appendix II: Methodology

For exploratory purposes, this researcher examined five studies and surveys released from 2000 to 2003 regarding actual uses and practice of e-government that would assist in suggesting the scope of a review of e-reporting and use of performance information. First, a survey of 225 local government websites in Wisconsin was conducted by the state's Legislative Audit Bureau in 2001. A tabulation of the categories of information about the local unit of government included such categories as meetings, employment opportunities, ordinances/code, and citizen participation. Yet, *none* of the 225 homepages offered retrospective reporting information (Wisconsin Legislative, 2001).

Second, in May 2002, *Yahoo Internet Life Magazine* rated the seven best local government sites (Currier, 2002). A review was conducted of those sites in mid-2002. The front page of each of those seven sites that was oriented to residents of the city (as opposed to visitors, businesses, etc.) was examined for links to reporting activities, such as an annual report, summary of past activities, departmental reports, etc. Only one site, New York City's, had any reporting information or links. Its front page included a link to the Citywide Accountability Program, which provides ongoing reports of the performance of municipal agencies (New York, 2002). The other six sites, instead, focused their front page for residents on useful information, services, notices of meetings, volunteer opportunities, and invitations to participate in surveys. Residents of these six cities, seeking as conscientious citizens to develop an informed judgment about the operations of their municipal government, would not be able to exer-

cise this basic democratic function from any of these sites.

Other reliable sources provided ratings and rankings of e-government websites of limited categories in the public sector. *MuniNet* reported in spring of 2003 that a "surprising percentage of city websites" did not include the Comprehensive Annual Financial Report (CAFR), even though such reports are "a piece of information that we consider among the standard fare for city websites" (*MuniNet*, 2003). In a random sample of 50 city websites, 62 percent did not contain the municipality's CAFR. It is noteworthy that all cities have a CAFR, since they are required to. However, such reports are not oriented to the layperson. Merely posting them on a website would contribute little to public reporting. Yet, even such relatively technical reports were missing from city websites. Regarding state government, several studies have been conducted jointly by the National Conference of State Legislatures (NCSL) and the Urban Institute on state procedures and uses of results-focused practices in legislating, budgeting, planning, managing programs, and communicating results. As of mid-2003, NCSL reported that 34 states include performance information on their websites (NCSL, 2003). A survey by the American Customer Satisfaction Index rated federal agency websites for consumer e-government satisfaction (Freed, 2003; ACSI, 2003c).

The next step in the process required a determination of the universe (or universes) to be reviewed. It was essential to review all three levels of government (federal, state, and local). Since it would not

be feasible to review every governmental website, it seemed that the most productive results would be gleaned by focusing on a stratified sample reflecting highly regarded sites. As the goal of this investigation has been to develop an empirical list of best practices, the sources for exemplary activity would most likely be found in samples of generically “top” sites. This, too, required refinement since there are dozens of “top 10” lists awarded by nonprofit groups and by proprietary companies. The need was for (1) a list that includes all levels of government, (2) a list that is generated by a disinterested observer, and (3) a list that is timely. For example, a “list of lists” maintained by the e-government project of the Eagleton Institute of Politics at Rutgers University contained 10 such rankings (Eagleton, 2003). The lists of federal and municipal websites used in this study came from the lists developed by the Taubman Center for Public Policy and American Institutions at Brown University (Taubman, 2003). For states, all 50 sites were reviewed. The list of county sites was a merger of city-county merged governments from the Taubman list of urban sites and all other county sites receiving Best of the Web awards from *Government Technology: Solutions for State and Local Government in the Information Age* (2003) between 1998 and 2002 (inclusive).

To develop the review questionnaire, one good source of ideas, besides the ones already mentioned, was from the Governmental Accounting Standards Board (GASB) initiative to develop guidelines and criteria regarding reporting performance information. A preliminary version of a special report titled *Reporting Performance Information: Suggested Criteria for Effective Communication*, with suggested criteria, was available in summer 2003 (GASB, 2003). The review questionnaire, while focusing on issues relating to performance measurement and e-government, also reviewed broader and related questions. Significant data was also collected about such aspects of public reporting as accessibility, structure and scope, content, and publication cycle (other than annual). Following beta testing, the instrument was refined to assure its applicability, simplicity, and uniformity in scoring.

The review of governmental websites was conducted in mid-2003 under contract with the Center

for Urban Initiatives and Research (CUIR) of the University of Wisconsin-Milwaukee. The center has provided the university with research services including survey research, data management and analysis, program evaluation, and government services studies for more than 25 years (CUIR, 2003). To assure the consistency of the coding of the results, one researcher, a Ph.D. candidate in political science with a specialization in quantitative research methods and data analysis, did all the fieldwork and the initial compilation of the review results.

# Appendix III: Aggregate Results

	N	No/Low	Yes/High	Mean	Std. Deviation
<b>General information:</b>					
1. Does the report begin on the opening page? If not, how many clicks to get to it?	46	.00	4.00	2.0217	1.16408
2. Is the document a consolidated report (= 0) or a compilation of reports by subunits (= 1)?	43	.00	1.00	.8605	.35060
3. Can the reader quickly grasp report's purpose?	48	1.00	5.00	3.6667	1.40415
4. Is it easy to navigate?	48	1.00	5.00	3.6042	.91651
5. Does it contain photos?	48	.00	1.00	.5417	.50353
6. Does it contain graphs?	48	.00	1.00	.5625	.50133
7. Does it contain tables?	48	.00	1.00	.6250	.48925
8. Does it contain any multi-media features?	48	.00	1.00	.0208	.14434
9. Is it visually interesting?	48	1.00	5.00	3.1458	1.52970
10. What is its Flesch-Kincaid reading level?	47	7.30	12.30	10.1957	1.40712
11. What is its length? (# of pages)	43	3.50	408.00	131.7093	112.90415
<b>Performance measurement information in the report:</b>					
12. Is the performance measurement information relevant to the general interests of a layperson?	28	1.00	5.00	3.5000	1.17063
13. Are the performance statistics hard (= 1) or easy (= 5) to understand?	25	2.00*	5.00	3.9200	.95394

*N= number of reports assessed*

*\* No reports were coded as 1. The lowest score was 2.*

	N	No/Low	Yes/High	Mean	Std. Deviation
14. Are some key areas of performance measurement highlighted by box scores?	26	.00	1.00	.5385	.50839
15. Is the performance data in standardized categories that don't change from year to year?	24	.00	1.00	.9583	.20412
16. Is it easy or hard to compare this year's results with last year's performance data?	26	.00	5.00	3.1154	1.47856
17. Is the data in the public report the same as used for internal management control purposes?	28	.00	1.00	.9643	.18898
<b>Use of e-gov technology in the report:</b>					
18. Are there hotlinks if the lay reader wants additional specialized information?	48	.00	1.00	.3125	.46842
19. Are all hotlinks well maintained and up to date?	13	.00	1.00	.9231	.27735
20. Are the contents of the report searchable?	48	.00	1.00	.7292	.44909
21. Are reports from past years archived and accessible?	48	.00	1.00	.7917	.41041
22. Is there a contact person or someone named who is responsible for the content of the report?	48	.00	1.00	.1250	.33422
23. Is the report shareable by web users?	48	.00	2.00	.8750	.39275
24. Is there an information/opinion feedback option?	48	.00	1.00	.1250	.33422
25. Is there a citizen participation option?	48	.00	1.00	.0417	.20194
26. Is there a future dissemination option?	48	.00	1.00	.0208	.14434
27. Any reports published more frequently than annually? (0 = no; 1 = monthly; 2 = quarterly; 3 = semi-annually)	48	.00	3.00	.2083	.68287
<b>Additional general information:</b>					
28. How many months have elapsed from the end date of the period the report covers and now?	41	1.00	37.00	13.5854	8.49404
29. Is any information provided on an official who is in charge of the contents of the report (i.e., not the webmaster)?	47	.00	1.00	.1277	.33732

# Endnotes

1. For example, the White House is exempt from GPRA, for understandable reasons. The CIA's mandated report is automatically classified and not accessible to the public. Similarly, all legislative branch agencies, such as the General Accounting Office, Congressional Budget Office, and the Government Printing Office, are exempt from GPRA. While the Federal Reserve is a federal agency in the lay sense of the term, it actually is independent of both branches and therefore also not under GPRA requirements.

2. To assure that the slim results of the review were not based on a search process defect, a second effort was made focusing on the catalogs of the state libraries of the top 10 state e-government sites as ranked by Brown University's Taubman Center (2003). The online catalogs of these state libraries were searched for annual reports. If it could be confirmed that an annual report existed, but was simply not available online, that would be valuable information in and of itself. On the other hand, states cannot put reports on their websites when such reports do not exist. Most of the state libraries hyperlink their documents if they are available online. A variety of search terms were used, including combinations of "annual report," the state's name, the names of particular departments that might be charged with such duties (such as the Department of Administration). No annual reports could be identified in the collections of the state libraries of the top 10 e-government states. The non-existence of an annual report in state library holdings confirmed initial non-findings on state websites as well as strongly confirmed the lack of existence of these documents entirely.

3. For a more detailed discussion of OGR, see: Mordecai Lee, *The First Presidential Communications Agency: Roosevelt's Office of Government Reports* (Albany, N.Y.: State University of New York Press), forthcoming.

# Bibliography

- American Customer Satisfaction Index (2003a). "Federal Government Index Scores." Retrieved December 20, 2003: <http://www.theacsi.org/government.htm>.
- American Customer Satisfaction Index (2003b). "Customer Satisfaction with the Federal Government Improves." Retrieved December 20, 2003: <http://www.theacsi.org/government/govt-03c.html>.
- American Customer Satisfaction Index (2003c). "E-Gov Scores." Retrieved September 25, 2003: <http://www.theacsi.org/ASSETS/e-gov%20benchmark%209.25.03.xls>.
- Bennett, Linda L. M., and Stephen Earl Bennett (1990). *Living with Leviathan: Americans Coming to Terms with Big Government*, Lawrence, Kan.: University Press of Kansas.
- Beyle, Herman C. (1928). *Governmental Reporting in Chicago*, Chicago: University of Chicago Press.
- Bovens, Mark (2002). "Information Rights: Citizenship in the Information Society," *Journal of Political Philosophy* 10:3 (September) 317–41.
- Brands, H. W. (2002). *The Age of Gold: The California Gold Rush and the New American Dream*, New York: Doubleday.
- Caddy, Joanne, and Christian Vergez (2001). *Citizens as Partners: Information, Consultation and Public Participation in Policy-Making*, Paris: Organisation of Economic Co-operation and Development.
- Callahan, Kathe (2003). "Performance Measurement, Citizen Driven," in Jack Rabin (ed.), *Encyclopedia of Public Administration and Public Policy*, New York: Marcel Dekker, 910–6.
- Center for Urban Initiatives and Research (2003). Homepage. Retrieved September 15, 2003: <http://www.uwm.edu/Dept/CUIR/>.
- City of Philadelphia (2001). *Mayor's Report on City Services, July 1, 2000–June 30, 2001, Fiscal Year 2001*. Retrieved September 25, 2003: <http://www.phila.gov/mayor/pdfs/csreport2001.pdf>.
- Currier, Guy Michael (2002). "America's Most Wired Cities 2002," *Yahoo Internet Life Magazine* (May). Retrieved July 9, 2002: <http://www.yil.com/features/feature.asp?Frame=false&Volume=08&Issue=05&Keyword=wiredcities&Page=04>.
- Eagleton Institute of Politics (2003). "Electronic Government Project: Rankings and Reviews." Retrieved September 15, 2003: <http://www.eagleton.rutgers.edu/e-gov/e-rankings.htm>.
- Freed, Larry (2003). *Commentary on American Customer Satisfaction Index's E-Government Satisfaction Index*. Retrieved September 25, 2003: <http://www.foreseeresults.com/WhitePapers/eGovBench.pdf>.
- Garnett, James L. (1992). *Communicating for Results in Government: A Strategic Approach for Public Managers*, San Francisco: Jossey-Bass.

- Garnett, James L., and Alexander Kouzmin (eds.) (1997). *Handbook of Administrative Communication*, New York: Marcel Dekker.
- Gormley, William T., Jr., and Steven J. Balla (2004). *Bureaucracy and Democracy: Accountability and Performance*, Washington, D.C.: CQ Press.
- Government Technology: Solutions for State and Local Government in the Information Age* (2003). Retrieved September 15, 2003: <http://www.govtech.net/>.
- Governmental Accounting Standards Board (2003). *Reporting Performance Information: Suggested Criteria for Effective Communication*. Retrieved September 15, 2003: [http://www.seagov.org/suggested\\_criteria/suggested\\_criteria\\_main.html](http://www.seagov.org/suggested_criteria/suggested_criteria_main.html).
- Graber, Doris A. (2003). *The Power of Communication: Managing Information in Public Organizations*, Washington, D.C.: CQ Press.
- Gramberger, Marc R. (2001). *Citizens as Partners: OECD Handbook on Information, Consultation and Public Participation in Policy-Making*, Paris: Organisation of Economic Co-operation and Development.
- Henderson, Lenneal J. (2003, May). *The Baltimore CitiStat Program: Performance and Accountability*, Washington, D.C.: IBM Center for The Business of Government. Also available on the web. Retrieved October 11, 2003: <http://www.businessofgovernment.org/pdfs/HendersonReport.pdf>.
- Herring, E. Pendleton (1935). "Official Publicity Under the New Deal," *Annals of the American Academy of Political and Social Science* 179 (May) 167–75.
- James, Henry (1930). *Charles W. Eliot: President of Harvard University, 1869–1909*, Volume 1, Boston: Houghton Mifflin.
- John, Richard R. (1995). *Spreading the News: The American Postal System from Franklin to Morse*, Cambridge, Mass.: Harvard University Press.
- Kumar, Aparna (2003). "The Nation: An Advisory on Social Security Due," *Los Angeles Times*, May 1, p. A21.
- Lee, Mordecai (2000). "Public Information in Government Organizations: A Review and Curriculum Outline of External Relations in Public Administration," *Public Administration and Management: An Interactive Journal* [www.pamij.com] 5:4, 183–214.
- Lee, Mordecai (forthcoming). "The History of Municipal Reporting," *International Journal of Public Administration*.
- Lovell, Jim, and Jeffrey Kluger (1994). *Lost Moon: The Perilous Voyage of Apollo 13*, Boston: Houghton Mifflin.
- Marchionini, Gary, Hanan Samet, and Larry Brandt (2003). "Digital Government," *Communications of the ACM* 46:1 (January) 25–7.
- Margetts, Helen (2003). "Electronic Government: A Revolution in Public Administration?" In B. Guy Peters and Jon Pierre (eds.), *Handbook of Public Administration*, Thousand Oaks, Calif.: Sage, Chapter 29.
- McCamy, James L. (1939). *Government Publicity: Its Practice in Federal Administration*, Chicago: University of Chicago Press.
- McGeehan, Patrick (2003). "Quick: What's the Boss Making?" *New York Times*, September 21, Section 3, pp. 1, 9–10.
- Mercatus Center (2003). *4th Annual Performance Report Scorecard: Which Federal Agencies Inform the Public?* Retrieved October 15, 2003: <http://www.mercatus.org/governmentaccountability/subcategory.php/91.html>.
- Milner, Henry (2002). *Civic Literacy: How Informed Citizens Make Democracy Work*, Hanover, N.H.: University Press of New England.

- MuniNet Guide and Review: Your Reference Guide to Municipal Web Sites* (2003). "Surprising Percentage of City Web Sites Missing CAFR." Retrieved September 15, 2003: <http://www.muninetguide.com/>.
- National Center for Public Productivity, Rutgers University-Newark (2003). *Citizen-Driven Government Performance: Case Studies and Curricular Resources*. Retrieved October 8, 2003: <http://www.andromeda.rutgers.edu/~ncpp/cdgp/Booklet.pdf>.
- National Committee on Municipal Reporting (1931). *Public Reporting, With Special Reference to Annual, Departmental, and Current Reports of Municipalities*, New York: Municipal Administration Service.
- National Conference of State Legislatures (2003). "Governing For Results: State Performance Reporting and Budgeting." Retrieved September 15, 2003, 2003: <http://www.ncsl.org/programs/fiscal/perfbudg/>.
- New York City (2002). The Official New York City Website. Retrieved July 9, 2002: [http://home.nyc.gov/portal/index.jsp?pageID=nyc\\_stat\\_reports&catID=1724](http://home.nyc.gov/portal/index.jsp?pageID=nyc_stat_reports&catID=1724).
- O'Connell, Paul E. (2001) "Using Performance Data for Accountability: The New York City Police Department's CompStat Model of Police Management." In Mark A. Abramson and John M. Kamensky (eds.), *Managing for Results 2002*, Lanham, Md.: Rowman & Littlefield, pp. 179–223. Also available on the web. Retrieved October 11, 2003: [http://www.businessofgovernment.org/pdfs/Oconnell\\_Report.pdf](http://www.businessofgovernment.org/pdfs/Oconnell_Report.pdf).
- Perlman, Ellen (2003). "Maps for the Masses," *Governing* 17:1 (October) 26-8. Also available on the web. Retrieved October 11, 2003: <http://www.governing.com/articles/10gis.htm>.
- Pew Research Center for the People & the Press (2000). *Performance and Purpose: Constituents Rate Government Agencies*. Retrieved September 15, 2003: <http://people-press.org/reports/display.php3?ReportID=41>.
- Price, Vincent, Joseph N. Cappella, and Lilach Nir (2002). "Does Disagreement Contribute to More Deliberative Opinion?" *Political Communication* 19:1 (January-March) 95–112.
- Richard, Oscar (1947). "The Public-Relations Value of the Annual Report," *Public Personnel Review* 8:3 (July) 144-50.
- Ridley, Clarence E., and Herbert A. Simon (1948). *Specifications for the Annual Municipal Report*, Chicago: International City Managers' Association.
- Rosten, Leo C. (1974 [1937]). *The Washington Correspondents*, New York: Arno Press.
- Rourke, Francis E. (1984). *Bureaucracy, Politics, and Public Policy*, 3rd ed., Boston: Little, Brown.
- Simon, Herbert A., and Clarence E. Ridley (1938). "Trends in Municipal Reporting," *Public Opinion Quarterly* 2:3 (July) 465–8.
- Social Security Administration (2003). "Sample Statement: Your Social Security Statement." Retrieved September 15, 2003: <http://www.ssa.gov/mystatement/currentstatement.pdf>.
- Taubman Center for Public Policy and American Institutions (2003). Policy Reports. Retrieved September 15, 2003: [http://www.brown.edu/Departments/Taubman\\_Center/policyreports.html](http://www.brown.edu/Departments/Taubman_Center/policyreports.html).
- Trask, Roger R. (1996). *Defender of the Public Interest: The General Accounting Office, 1921–1966*, Washington, D.C.: U.S. General Accounting Office.
- Williams, Daniel W. (2003). "Measuring Government in the Early Twentieth Century," *Public Administration Review* 63:6 (November/December) 643–59.
- Wisconsin Legislative Audit Bureau (2001). *Local E-Government Services: A Best Practices Review*. Retrieved September 15, 2003: [http://www.legis.state.wi.us/lab/reports/01-0\\_E-GovFull.pdf](http://www.legis.state.wi.us/lab/reports/01-0_E-GovFull.pdf).

## A B O U T T H E A U T H O R

**Mordecai Lee** is an Associate Professor of Governmental Affairs at the University of Wisconsin-Milwaukee. He is affiliated with its School of Continuing Education, the Master of Public Administration (MPA) Program, and the Helen Bader Institute for Nonprofit Management. Also, on behalf of the University of Wisconsin-Extension, he coordinates *govtraining.org*, an online portal for training opportunities in public administration and nonprofit management.

Professor Lee is the author of *The First Presidential Communications Agency: Roosevelt's Office of Government Reports* (Albany, N.Y.: State University of New York Press, forthcoming). His articles on external relations in the public and nonprofit sectors have appeared in *Public Relations Review*, *Journal of Public Affairs*, *Public Administration Quarterly*, *The Public Manager*, *International Journal of Public Administration*, *Public Administration and Management: An Interactive Journal*, and *Public Voices*; he also has written the entry on external relations in nonprofit organizations in the *Encyclopedia of Public Administration and Public Policy*. Articles he has authored on other topics have been published in *Management Decision*, *Public Administration Review*, *Jewish Political Studies Review*, and *Digest of Middle East Studies*.

Prior to joining the faculty at the University of Wisconsin-Milwaukee, Lee had been a guest scholar at the Brookings Institution in Washington, D.C.; a legislative assistant to a U.S. representative; a state representative and state senator in the Wisconsin legislature; and executive director of a nonprofit agency in Milwaukee. He received his Ph.D. in public administration from Syracuse University in 1975.



## KEY CONTACT INFORMATION

**To contact the author:****Mordecai Lee**

Associate Professor of Governmental Affairs  
University of Wisconsin-Milwaukee  
Suite 6000  
161 West Wisconsin Avenue  
Milwaukee WI 53203-2602  
(414) 227-3282

e-mail: [mordecai@uwm.edu](mailto:mordecai@uwm.edu)

E - GOVERNMENT

**Supercharging the Employment Agency:** An Investigation of the Use of Information and Communication Technology to Improve the Service of State Employment Agencies (December 2000)

Anthony M. Townsend

**Assessing a State's Readiness for Global Electronic Commerce:** Lessons from the Ohio Experience (January 2001)

J. Pari Sabety  
Steven I. Gordon

**Privacy Strategies for Electronic Government** (January 2001)

Janine S. Hiller  
France Bélanger

**Commerce Comes to Government on the Desktop:** E-Commerce Applications in the Public Sector (February 2001)

Genie N. L. Stowers

**The Use of the Internet in Government Service Delivery** (February 2001)

Steven Cohen  
William Eimicke

**State Web Portals:** Delivering and Financing E-Service (January 2002)

Diana Burley Gant  
Jon P. Gant  
Craig L. Johnson

**Internet Voting:** Bringing Elections to the Desktop (February 2002)

Robert S. Done

**Leveraging Technology in the Service of Diplomacy:** Innovation in the Department of State (March 2002)

Barry Fulton

**Federal Intranet Work Sites:** An Interim Assessment (June 2002)

Julianne G. Mahler  
Priscilla M. Regan

**The State of Federal Websites:** The Pursuit of Excellence (August 2002)

Genie N. L. Stowers

**State Government E-Procurement in the Information Age:** Issues, Practices, and Trends (September 2002)

M. Jae Moon

**Preparing for Wireless and Mobile Technologies in Government** (October 2002)

Ai-Mei Chang  
P. K. Kannan

**Public-Sector Information Security:** A Call to Action for Public-Sector CIOs (October 2002, 2nd ed.)

Don Heiman

**The Auction Model:** How the Public Sector Can Leverage the Power of E-Commerce Through Dynamic Pricing (November 2002, 2nd ed.)

David C. Wyld

**The Promise of E-Learning in Africa:** The Potential for Public-Private Partnerships (January 2003)

Norman LaRocque  
Michael Latham

**Digitally Integrating the Government Supply Chain:** E-Procurement, E-Finance, and E-Logistics (February 2003)

Jacques S. Gansler  
William Lucyshyn  
Kimberly M. Ross

**Using Technology to Increase Citizen Participation in Government:** The Use of Models and Simulation (April 2003)

John O'Looney

**Services Acquisition for America's Navy:** Charting a New Course for SeaPort (June 2003)

David C. Wyld

**Understanding Electronic Signatures:** The Key to E-Government (February 2004)

Stephen H. Holden

**E-Reporting:** Strengthening Democratic Accountability (February 2004)

Mordecai Lee

## FINANCIAL MANAGEMENT

**Credit Scoring and Loan Scoring:** Tools for Improved Management of Federal Credit Programs (July 1999)

Thomas H. Stanton

**Using Activity-Based Costing to Manage More Effectively** (January 2000)

Michael H. Granof  
David E. Platt  
Igor Vaysman

**Audited Financial Statements:** Getting and Sustaining “Clean” Opinions (July 2001)

Douglas A. Brook

**An Introduction to Financial Risk Management in Government** (August 2001)

Richard J. Buttimer, Jr.

**Understanding Federal Asset Management:** An Agenda for Reform (July 2003)

Thomas H. Stanton

**Efficiency Counts:** Developing the Capacity to Manage Costs at Air Force Materiel Command (August 2003)

Michael Barzelay  
Fred Thompson

## MARKET-BASED GOVERNMENT

**Determining a Level Playing Field for Public-Private Competition** (November 1999)

Lawrence L. Martin

**Implementing State Contracts for Social Services:** An Assessment of the Kansas Experience (May 2000)

Jocelyn M. Johnston  
Barbara S. Romzek

**A Vision of the Government as a World-Class Buyer:** Major Procurement Issues for the Coming Decade (January 2002)

Jacques S. Gansler

**Contracting for the 21st Century:** A Partnership Model (January 2002)

Wendell C. Lawther

**Franchise Funds in the Federal Government:** Ending the Monopoly in Service Provision (February 2002)

John J. Callahan

**Making Performance-Based Contracting Perform:** What the Federal Government Can Learn from State and Local Governments (November 2002, 2nd ed.)

Lawrence L. Martin

**Moving to Public-Private Partnerships:** Learning from Experience around the World (February 2003)

Trefor P. Williams

**IT Outsourcing:** A Primer for Public Managers (February 2003)

Yu-Che Chen  
James Perry

**The Procurement Partnership Model:** Moving to a Team-Based Approach (February 2003)

Kathryn G. Denhardt

**Moving Toward Market-Based Government:** The Changing Role of Government as the Provider (June 2003)

Jacques S. Gansler

## CENTER REPORTS AVAILABLE

### HUMAN CAPITAL MANAGEMENT

**Profiles in Excellence:** Conversations with the Best of America's Career Executive Service (November 1999)

Mark W. Huddleston

**Reflections on Mobility:** Case Studies of Six Federal Executives (May 2000)

Michael D. Serlin

**Managing Telecommuting in the Federal Government:** An Interim Report (June 2000)

Gina Vega  
Louis Brennan

**Using Virtual Teams to Manage Complex Projects:** A Case Study of the Radioactive Waste Management Project (August 2000)

Samuel M. DeMarie

**A Learning-Based Approach to Leading Change** (December 2000)

Barry Sugarman

**Labor-Management Partnerships:** A New Approach to Collaborative Management (July 2001)

Barry Rubin  
Richard Rubin

**Winning the Best and Brightest:** Increasing the Attraction of Public Service (July 2001)

Carol Chetkovich

**A Weapon in the War for Talent:** Using Special Authorities to Recruit Crucial Personnel (December 2001)

Hal G. Rainey

**A Changing Workforce:** Understanding Diversity Programs in the Federal Government (December 2001)

Katherine C. Naff  
J. Edward Kellough

**Life after Civil Service Reform:** The Texas, Georgia, and Florida Experiences (October 2002)

Jonathan Walters

**The Defense Leadership and Management Program:** Taking Career Development Seriously (December 2002)

Joseph A. Ferrara  
Mark C. Rom

**The Influence of Organizational Commitment on Officer Retention:** A 12-Year Study of U.S. Army Officers (December 2002)

Stephanie C. Payne  
Ann H. Huffman  
Trueman R. Tremble, Jr.

**Human Capital Reform:** 21st Century Requirements for the United States Agency for International Development (March 2003)

Anthony C. E. Quainton  
Amanda M. Fulmer

**Modernizing Human Resource Management in the Federal Government:** The IRS Model (April 2003)

James R. Thompson  
Hal G. Rainey

**Mediation at Work:** Transforming Workplace Conflict at the United States Postal Service (October 2003)

Lisa B. Bingham

**Growing Leaders for Public Service** (November 2003)

Ray Blunt

---

## MANAGING FOR PERFORMANCE AND RESULTS

**Corporate Strategic Planning in Government:** Lessons from the United States Air Force (November 2000)

Colin Campbell

**Linking Performance and Budgeting:** Opportunities in the Federal Budget Process (January 2004, 2nd ed.)

Philip G. Joyce

**Using Evaluation to Support Performance Management:**

A Guide for Federal Executives (January 2001)

Kathryn Newcomer

Mary Ann Scheirer

**Managing for Outcomes:** Milestone Contracting in Oklahoma (January 2001)

Peter Frumkin

**The Challenge of Developing Cross-Agency Measures:**

A Case Study of the Office of National Drug Control Policy (August 2001)

Patrick J. Murphy

John Carnevale

**The Potential of the Government Performance and Results Act as a Tool to Manage Third-Party Government** (August 2001)

David G. Frederickson

**Using Performance Data for Accountability:** The New York City Police Department's CompStat Model of Police Management (August 2001)

Paul E. O'Connell

**Moving Toward More Capable Government:** A Guide to Organizational Design (June 2002)

Thomas H. Stanton

**Performance Management:** A "Start Where You Are, Use What You Have" Guide (October 2002)

Chris Wye

**The Baltimore CitiStat Program:** Performance and Accountability (May 2003)

Lenneal J. Henderson

**How Federal Programs Use Outcome Information:**

Opportunities for Federal Managers (May 2003)

Harry P. Hatry

Elaine Morley

Shelli B. Rossman

Joseph S. Wholey

**Strategies for Using State Information:** Measuring and Improving Program Performance (December 2003)

Shelley H. Metzenbaum

## CENTER REPORTS AVAILABLE

### INNOVATION

**Managing Workfare:** The Case of the Work Experience Program in the New York City Parks Department (June 1999)

Steven Cohen

**New Tools for Improving Government Regulation:** An Assessment of Emissions Trading and Other Market-Based Regulatory Tools (October 1999)

Gary C. Bryner

**Religious Organizations, Anti-Poverty Relief, and Charitable Choice:** A Feasibility Study of Faith-Based Welfare Reform in Mississippi (November 1999)

John P. Bartkowski  
Helen A. Regis

**Business Improvement Districts and Innovative Service Delivery** (November 1999)

Jerry Mitchell

**An Assessment of Brownfield Redevelopment Policies:** The Michigan Experience (November 1999)

Richard C. Hula

**San Diego County's Innovation Program:** Using Competition and a Whole Lot More to Improve Public Services (January 2000)

William B. Eimicke

**Innovation in the Administration of Public Airports** (March 2000)

Scott E. Tarry

**Entrepreneurial Government:** Bureaucrats as Businesspeople (May 2000)

Anne Laurent

**Rethinking U.S. Environmental Protection Policy:** Management Challenges for a New Administration (November 2000)

Dennis A. Rondinelli

**The Challenge of Innovating in Government** (February 2001)

Sandford Borins

**Understanding Innovation:** What Inspires It? What Makes It Successful? (December 2001)

Jonathan Walters

**Government Management of Information Mega-Technology:** Lessons from the Internal Revenue Service's Tax Systems Modernization (March 2002)

Barry Bozeman

**Advancing High End Computing:** Linking to National Goals (September 2003)

Juan D. Rogers  
Barry Bozeman

---

## NETWORKS, COLLABORATION, AND PARTNERSHIPS

**Leveraging Networks to Meet National Goals:** FEMA and the Safe Construction Networks (March 2002)

William L. Waugh, Jr.

**21st-Century Government and the Challenge of Homeland Defense** (June 2002)

Elaine C. Kamarck

**Assessing Partnerships:** New Forms of Collaboration (March 2003)

Robert Klitgaard  
Gregory F. Treverton

**Leveraging Networks:** A Guide for Public Managers Working across Organizations (March 2003)

Robert Agranoff

**Extraordinary Results on National Goals:** Networks and Partnerships in the Bureau of Primary Health Care's 100%/0 Campaign (March 2003)

John Scanlon

**Public-Private Strategic Partnerships:** The U.S. Postal Service-Federal Express Alliance (May 2003)

Oded Shenkar

**The Challenge of Coordinating "Big Science"** (July 2003)

W. Henry Lambright

**Communities of Practice:** A New Tool for Government Managers (November 2003)

William M. Snyder  
Xavier de Souza Briggs

## CENTER REPORTS AVAILABLE

### TRANSFORMING ORGANIZATIONS

**The Importance of Leadership:** The Role of School Principals (September 1999)

Paul Teske  
Mark Schneider

**Leadership for Change:** Case Studies in American Local Government (September 1999)

Robert B. Denhardt  
Janet Vinzant Denhardt

**Managing Decentralized Departments:** The Case of the U.S. Department of Health and Human Services (October 1999)

Beryl A. Radin

**Transforming Government:** The Renewal and Revitalization of the Federal Emergency Management Agency (April 2000)

R. Steven Daniels  
Carolyn L. Clark-Daniels

**Transforming Government:** Creating the New Defense Procurement System (April 2000)

Kimberly A. Harokopus

**Trans-Atlantic Experiences in Health Reform:** The United Kingdom's National Health Service and the United States Veterans Health Administration (May 2000)

Marilyn A. DeLuca

**Transforming Government:** The Revitalization of the Veterans Health Administration (June 2000)

Gary J. Young

**The Challenge of Managing Across Boundaries:** The Case of the Office of the Secretary in the U.S. Department of Health and Human Services (November 2000)

Beryl A. Radin

**Creating a Culture of Innovation:** 10 Lessons from America's Best Run City (January 2001)

Janet Vinzant Denhardt  
Robert B. Denhardt

**Transforming Government:** Dan Goldin and the Remaking of NASA (March 2001)

W. Henry Lambright

**Managing Across Boundaries:** A Case Study of Dr. Helene Gayle and the AIDS Epidemic (January 2002)

Norma M. Riccucci

**Managing "Big Science":** A Case Study of the Human Genome Project (March 2002)

W. Henry Lambright

**The Power of Frontline Workers in Transforming Government:** The Upstate New York Veterans Healthcare Network (April 2003)

Timothy J. Hoff

**Efficiency Counts:** Developing the Capacity to Manage Costs at Air Force Materiel Command (August 2003)

Michael Barzelay  
Fred Thompson

**Managing the New Multipurpose, Multidiscipline University Research Centers:** Institutional Innovation in the Academic Community (November 2003)

Barry Bozeman  
P. Craig Boardman

**Making Public Sector Mergers Work:** Lessons Learned (January 2004, 2nd ed.)

Peter Frumkin

## HEALTHCARE

**The Power of Frontline Workers in Transforming Healthcare Organizations:** The Upstate New York Veterans Healthcare Network (December 2003)

Timothy J. Hoff

**IT Outsourcing:** A Primer for Healthcare Managers (December 2003)

Yu-Che Chen  
James Perry

## BOOKS \*

### ***E-Government 2001***

(Rowman & Littlefield Publishers, Inc., 2001)

Mark A. Abramson and Grady E. Means, editors

### ***E-Government 2003***

(Rowman & Littlefield Publishers, Inc., 2002)

Mark A. Abramson and Therese L. Morin, editors

### ***Human Capital 2002***

(Rowman & Littlefield Publishers, Inc., 2002)

Mark A. Abramson and Nicole Willenz Gardner, editors

### ***Innovation***

(Rowman & Littlefield Publishers, Inc., 2002)

Mark A. Abramson and Ian Littman, editors

### ***Leaders***

(Rowman & Littlefield Publishers, Inc., 2002)

Mark A. Abramson and Kevin M. Bacon, editors

### ***Managing for Results 2002***

(Rowman & Littlefield Publishers, Inc., 2001)

Mark A. Abramson and John Kamensky, editors

### ***Memos to the President: Management Advice from the Nation's Top Public Administrators***

(Rowman & Littlefield Publishers, Inc., 2001)

Mark A. Abramson, editor

### ***New Ways of Doing Business***

(Rowman & Littlefield Publishers, Inc., 2003)

Mark A. Abramson and Ann M. Kieffaber, editors

### ***The Procurement Revolution***

(Rowman & Littlefield Publishers, Inc., 2003)

Mark A. Abramson and Roland S. Harris III, editors

### ***Transforming Government Supply Chain Management***

(Rowman & Littlefield Publishers, Inc., 2003)

Jacques S. Gansler and Robert E. Luby, Jr., editors

### ***Transforming Organizations***

(Rowman & Littlefield Publishers, Inc., 2001)

Mark A. Abramson and Paul R. Lawrence, editors

\* Available at bookstores, online booksellers, and from the publisher ([www.rowmanlittlefield.com](http://www.rowmanlittlefield.com) or 800-462-6420).



### **About IBM Business Consulting Services**

With consultants and professional staff in more than 160 countries globally, IBM Business Consulting Services is the world's largest consulting services organization. IBM Business Consulting Services provides clients with business process and industry expertise, a deep understanding of technology solutions that address specific industry issues, and the ability to design, build and run those solutions in a way that delivers bottom-line business value. For more information visit [www.ibm.com/bcs](http://www.ibm.com/bcs).

### **About the IBM Center for The Business of Government**

Through research stipends and events, the IBM Center for The Business of Government stimulates research and facilitates discussion on new approaches to improving the effectiveness of government at the federal, state, local, and international levels.

The Center is one of the ways that IBM seeks to advance knowledge on how to improve public sector effectiveness. The IBM Center focuses on the future of the operation and management of the public sector.

### **For additional information, contact:**

#### **Mark A. Abramson**

Executive Director

IBM Center for The Business of Government

1301 K Street, NW

Fourth Floor, West Tower

Washington, DC 20005

(202) 515-4504, fax: (202) 515-4375

e-mail: [businessofgovernment@us.ibm.com](mailto:businessofgovernment@us.ibm.com)

website: [www.businessofgovernment.org](http://www.businessofgovernment.org)