



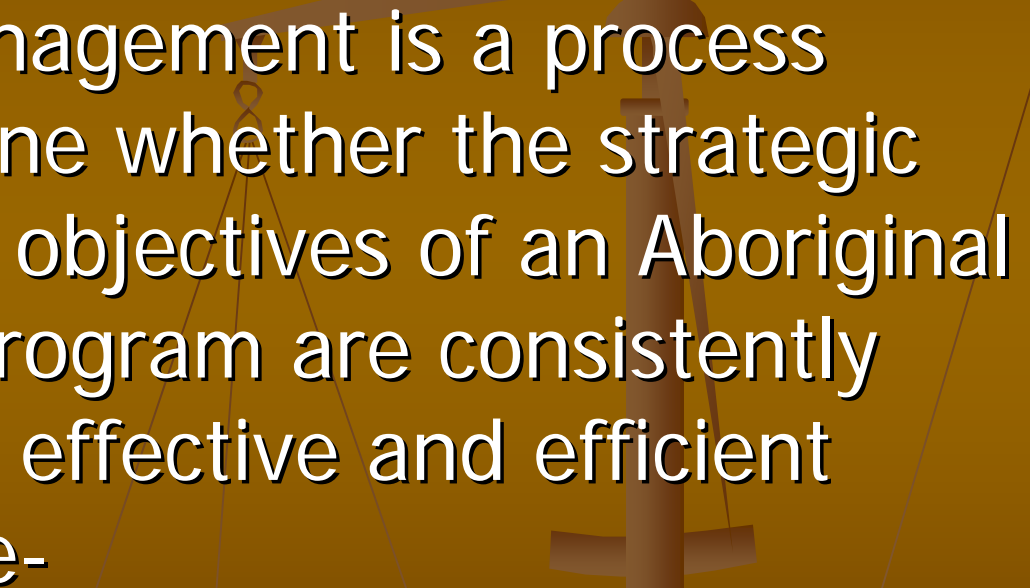
An Introduction to Performance Reporting

Clay Harmon, CMA, CFP, CAFM
Financial Controller,
Nisga'a Lisims Government

Performance Management & Measurement Defined

AFOA Express September, 2006

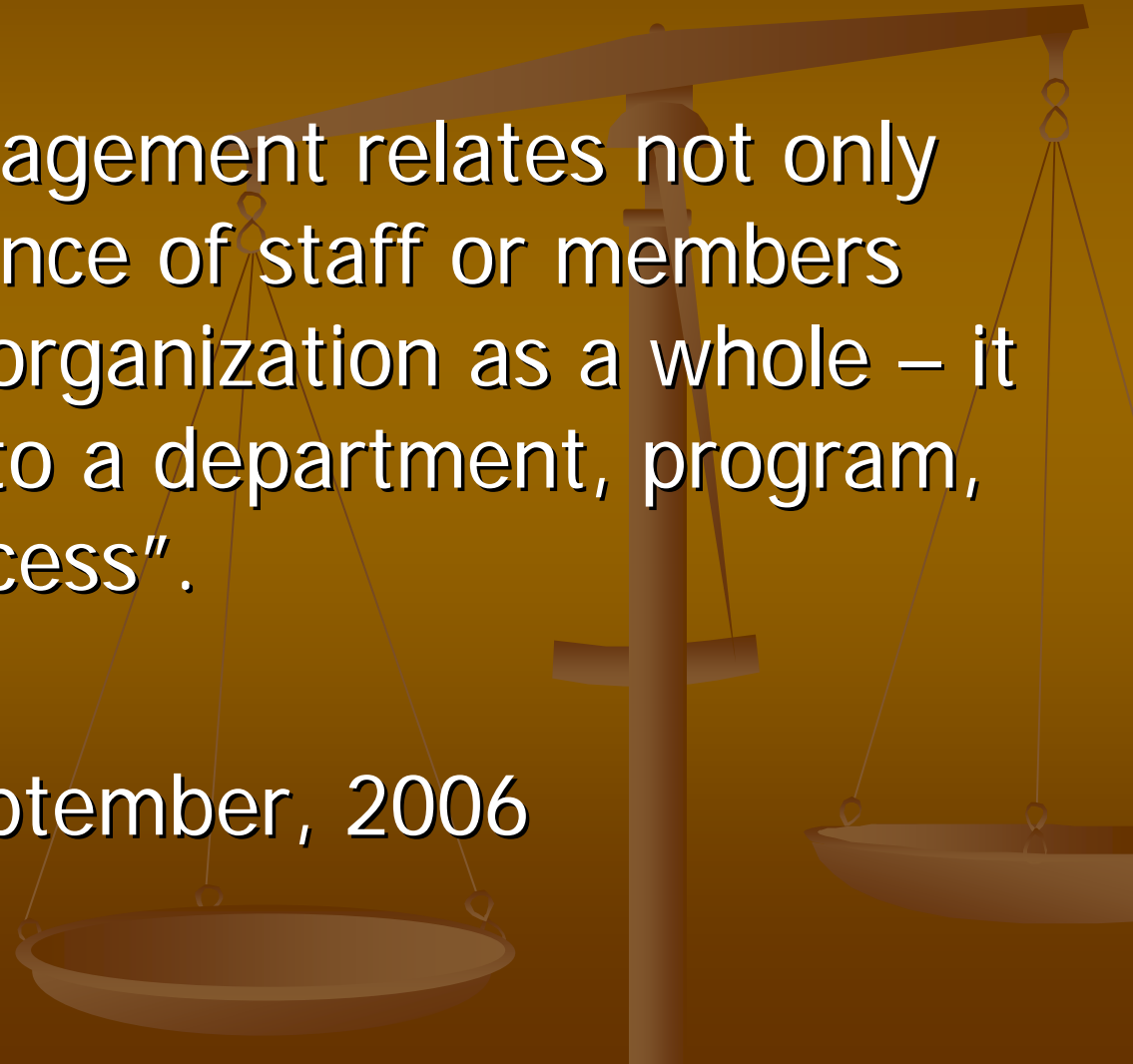
“Performance management is a process used to determine whether the strategic and operational objectives of an Aboriginal organization’s program are consistently being met in an effective and efficient manner. -more-



Performance Management & Measurement Defined con't

Performance management relates not only to the performance of staff or members but also to the organization as a whole – it can also relate to a department, program, property or process”.

AFOA Express September, 2006

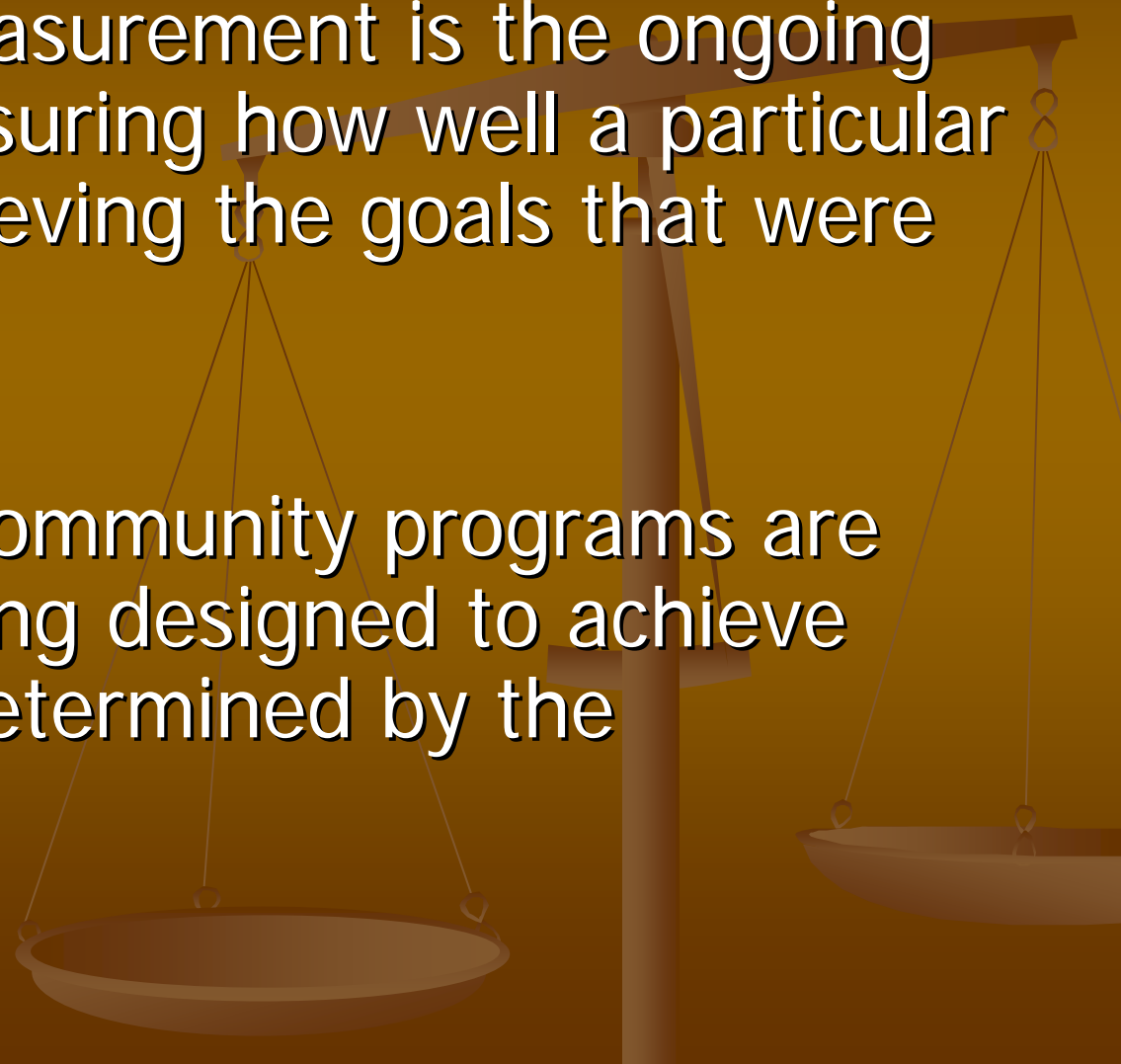


Measuring Performance

AFOA Express September, 2006

“Performance measurement is the ongoing process of measuring how well a particular program is achieving the goals that were set for it.

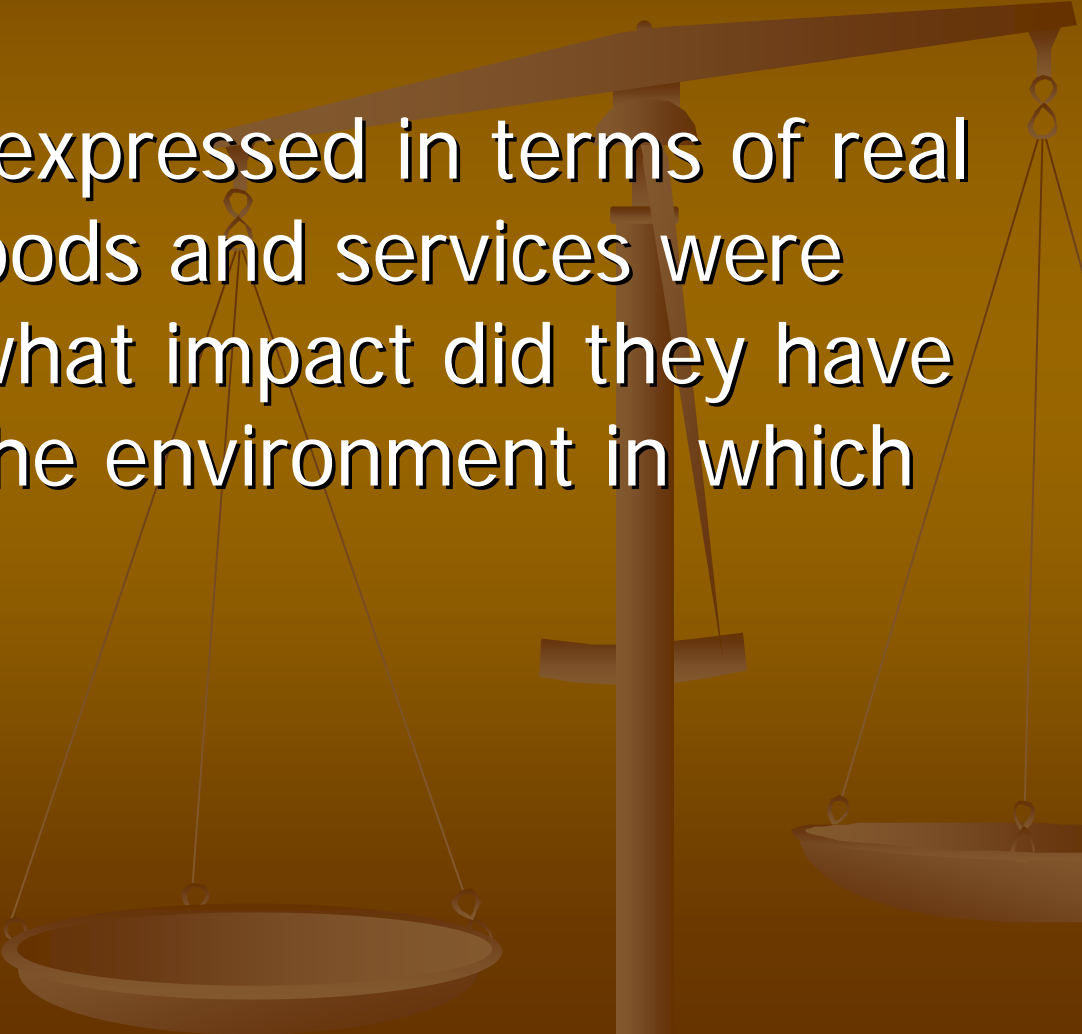
In first Nations, community programs are increasingly being designed to achieve specific goals determined by the community...



Measuring Performance - con't

AFOA Express September, 2006

...Goals are often expressed in terms of real results. What goods and services were delivered, and what impact did they have on people and the environment in which they live”?



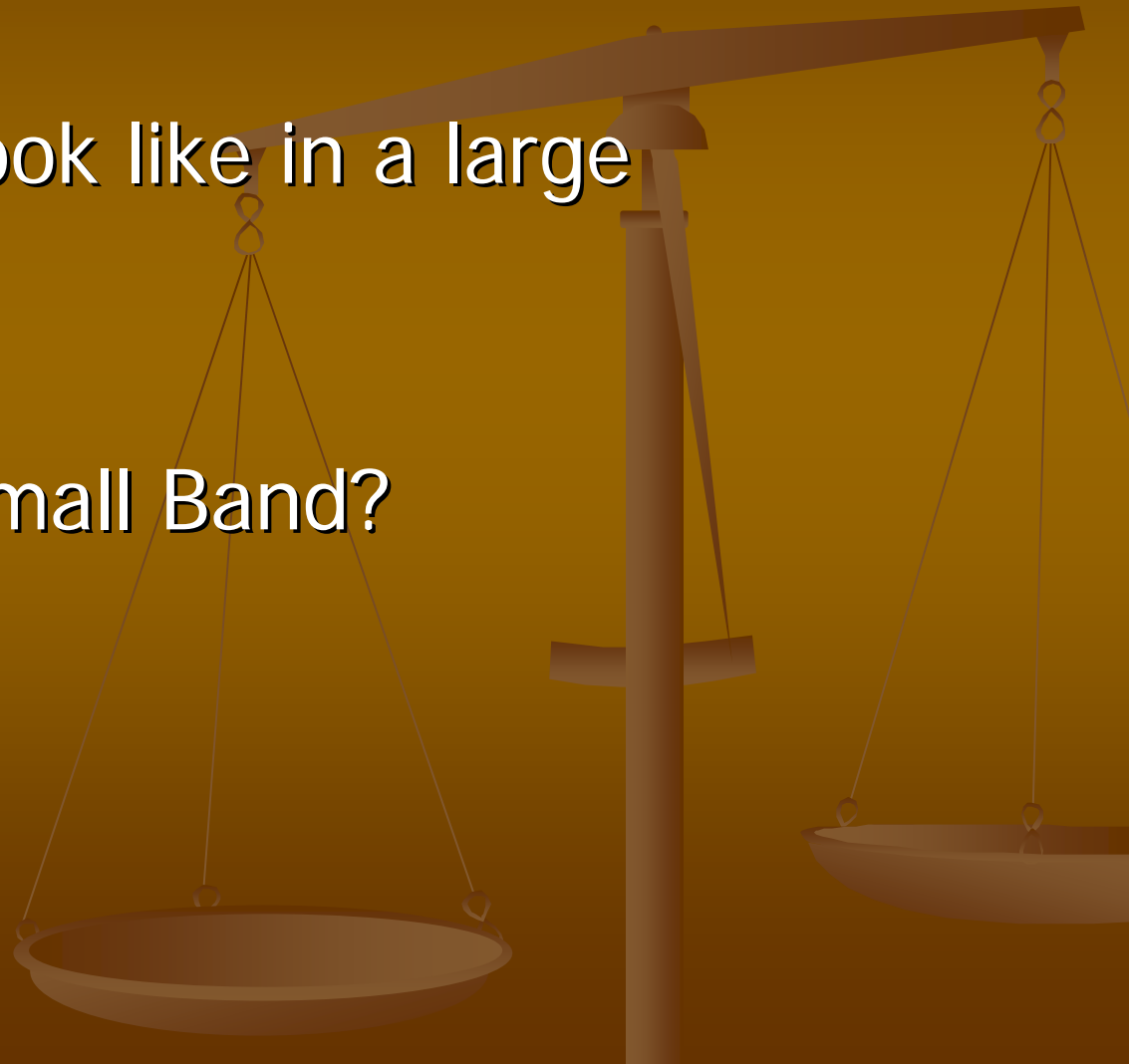
Measuring Performance

When measuring performance it is important to consider benchmarks as well as goals

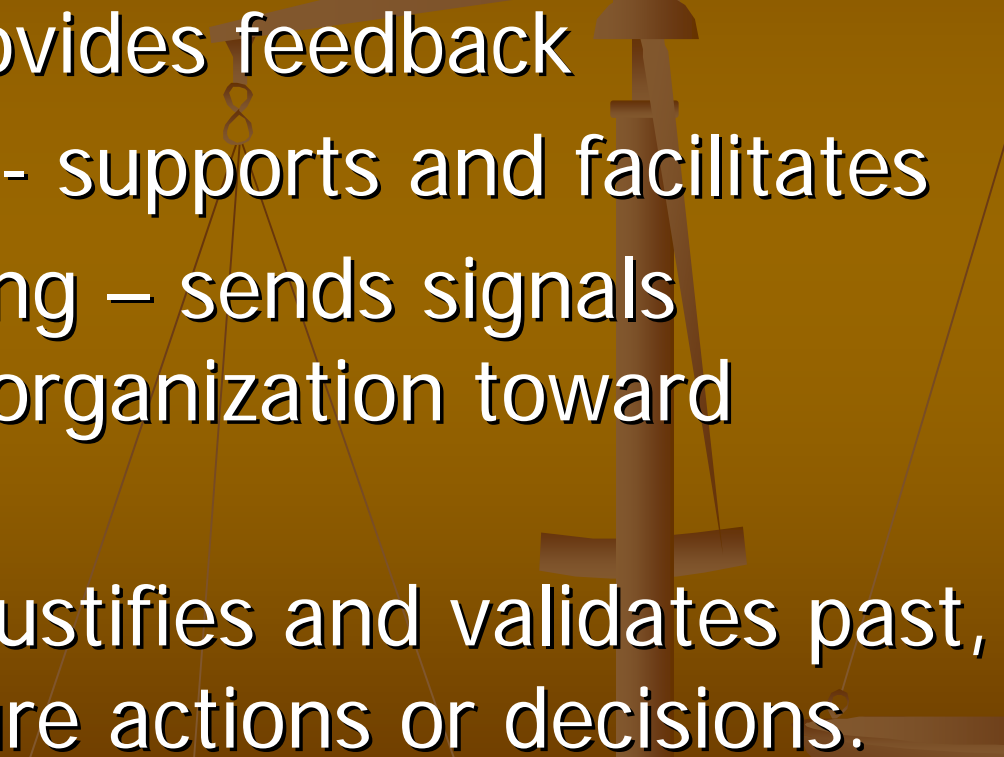


Performance Reporting

- What might it look like in a large organization?
- What about a small Band?



Use of Performance Measurement Systems (CMA Mag. Article page 33)

- Monitoring – provides feedback
 - Decision Making- supports and facilitates
 - Attention-focusing – sends signals throughout the organization toward strategic issues
 - Legitimization- justifies and validates past, current and future actions or decisions.
- 

The Process

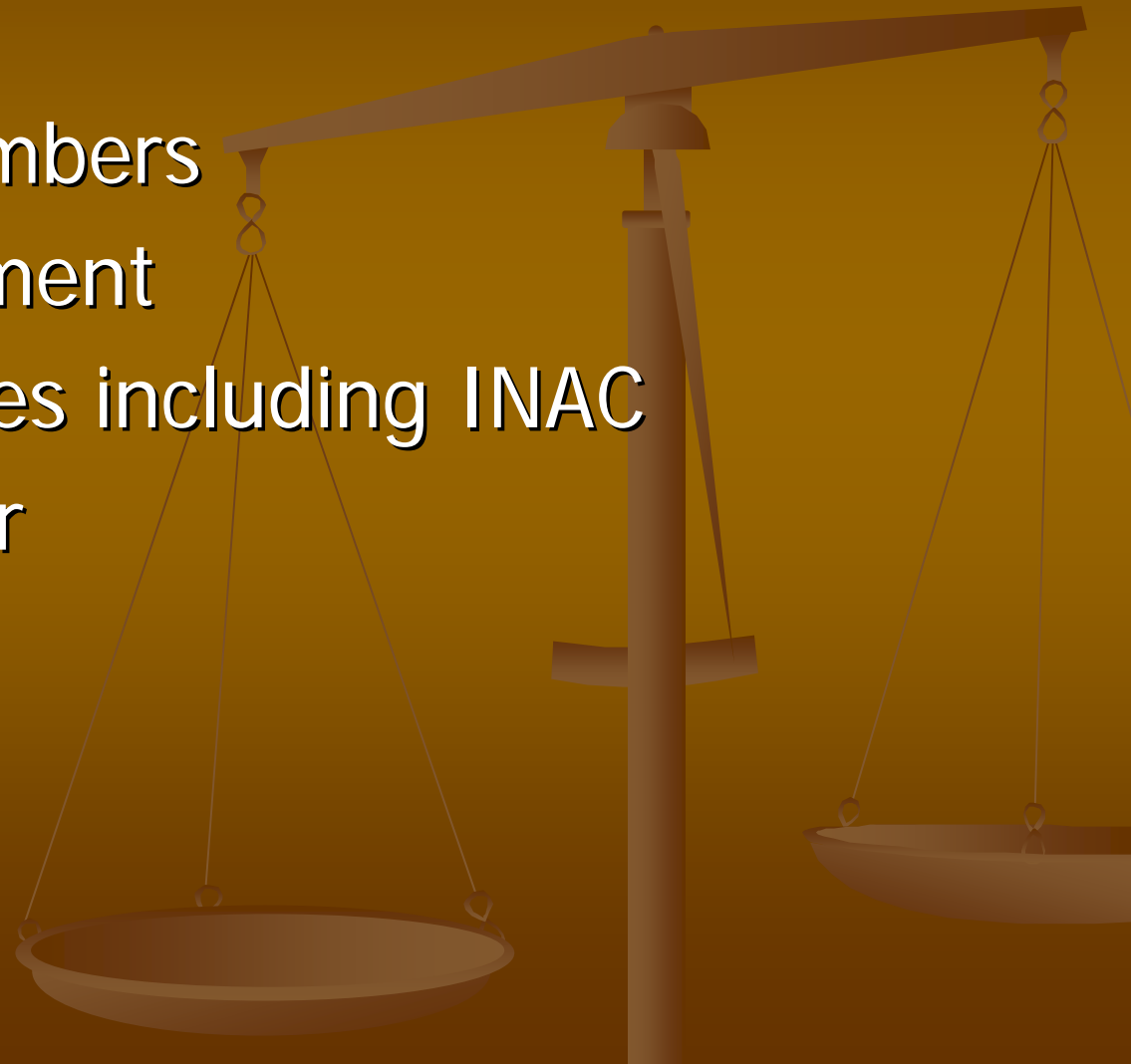


- Vision
- Mission
- Goals
- Report on performance in relation to goals and/or benchmarks
 - Analyze results in relation to goals for performance variances
- Change either the plan or the performance

Who Receives Performance Reports?

Stakeholders:

- Community Members
- Senior Management
- Funding Agencies including INAC
- Financial auditor

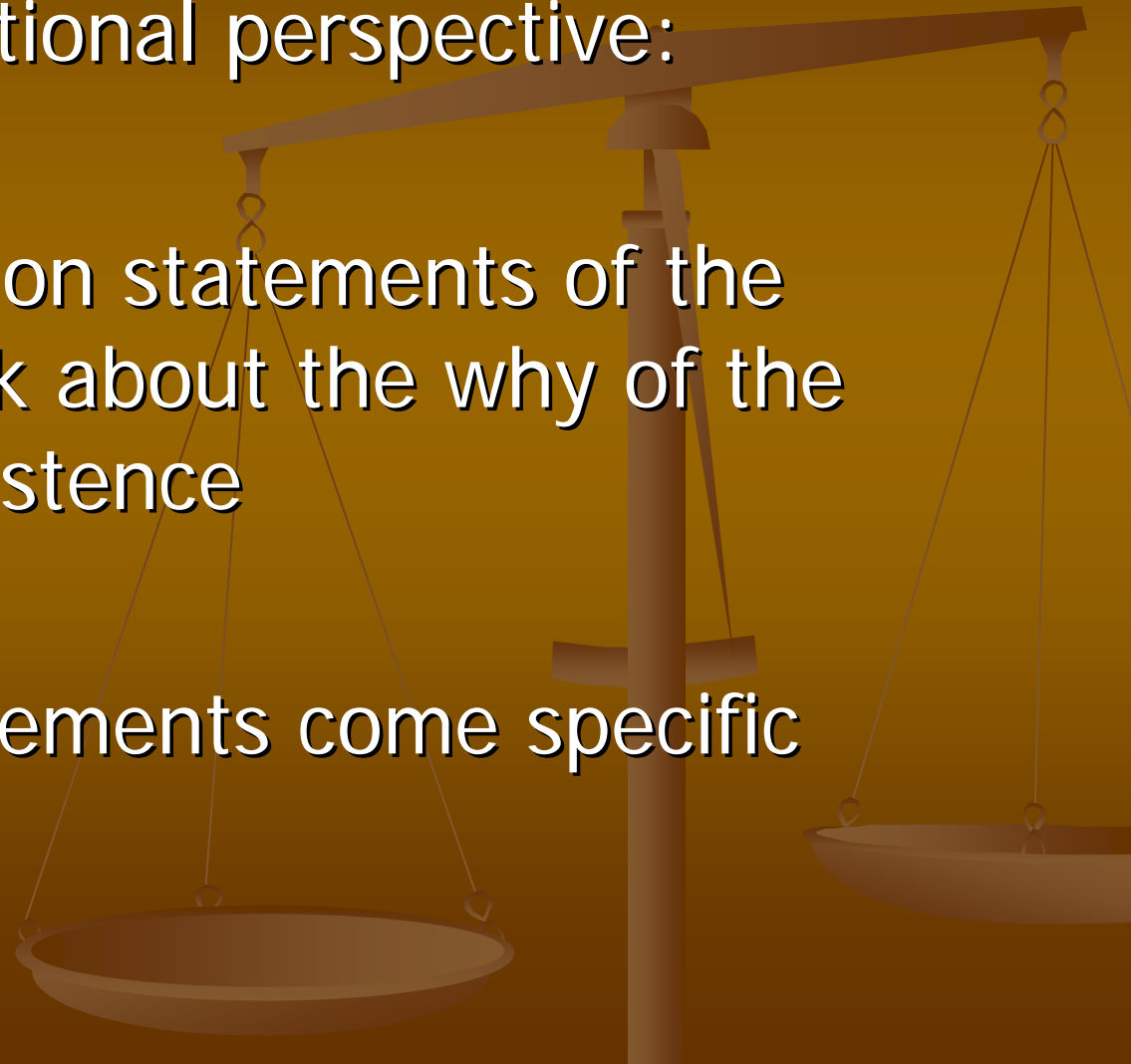


Performance in relation to what?

Some Context

From an organizational perspective:

- Vision and Mission statements of the organization talk about the why of the organization existence
- From these statements come specific goals



Classification of Performance Measurement Systems

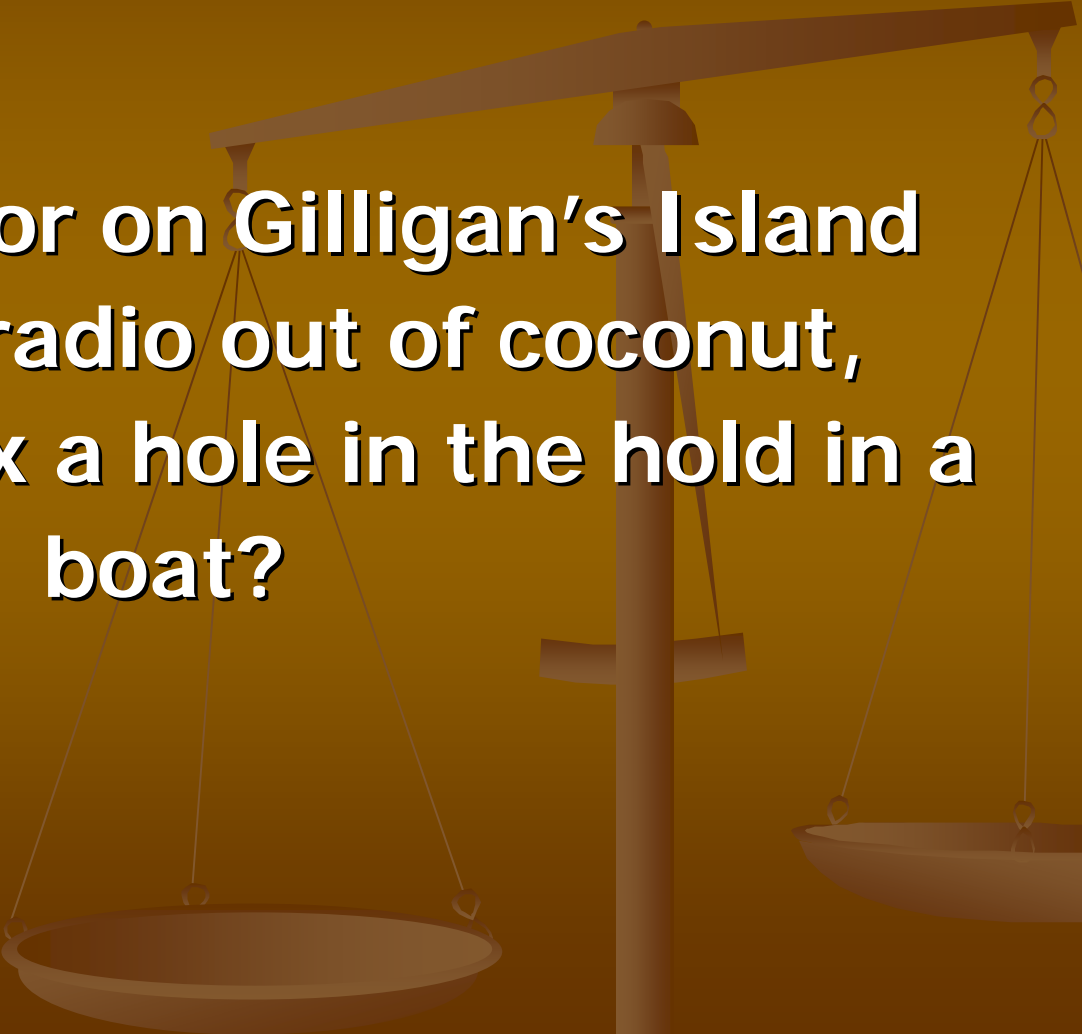
Certified Management Accountants
magazine article - page 34

Organization

	Outcomes	Mgt tool	Integration
Design	Medium	High	High
Use	Medium	High	High
Update	Static	Static	Dynamic

Ensure Appropriate Performance standards

If the professor on Gilligan's Island can make a radio out of coconut, why can't he fix a hole in the hold in a boat?

A faint, stylized illustration of a balance scale is visible in the background. The scale is tilted, with the right pan being lower than the left pan. The scale is composed of a central vertical post, a horizontal beam, and two pans hanging from the beam by strings. The entire image has a dark brown, monochromatic color scheme.

Nisga'a Lisims Government Process Example

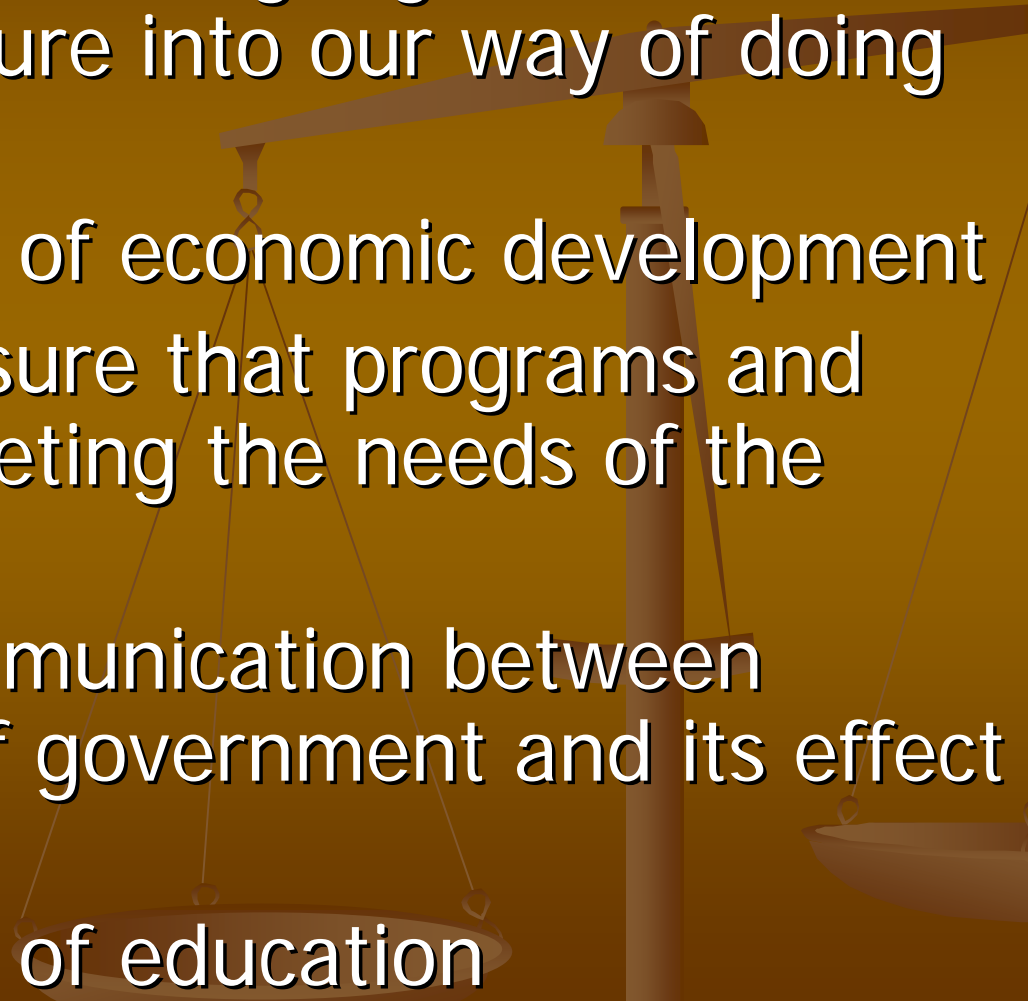
nlg ceo



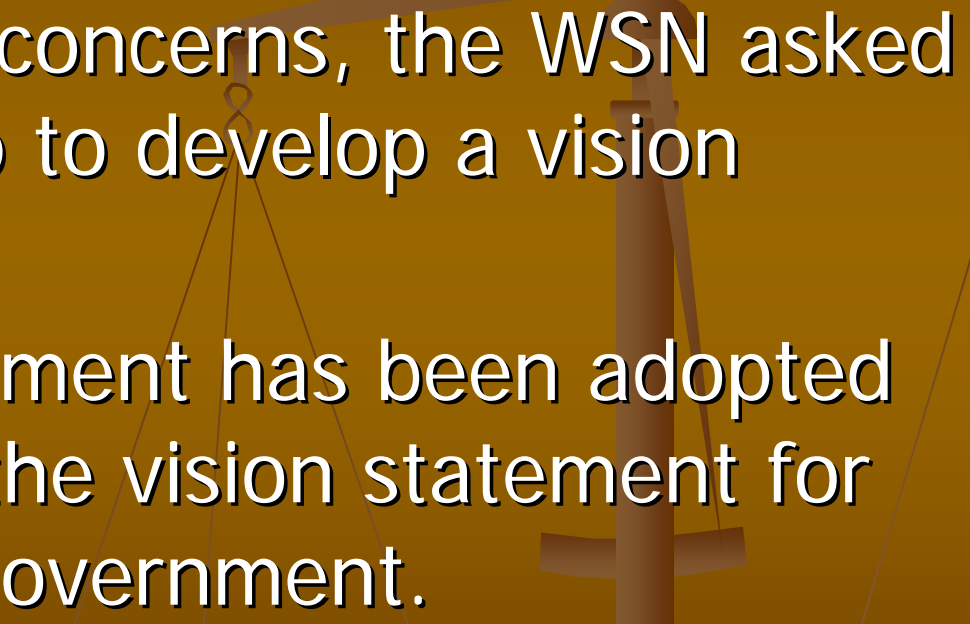
Development of Vision Statement

- In February of last year, the Wilp Si'ayuukhl Nisga'a (WSN), representing all the Villages and Urban locals, met to develop a vision statement.
- During that process, the legislators identified a number of issues that they saw as primary concerns facing the nation.

Issues Facing The Nation

- The loss of Nisga'a language and need to incorporate culture into our way of doing business
 - The importance of economic development
 - The need to ensure that programs and services are meeting the needs of the Nisga'a Nation
 - The lack of communication between various levels of government and its effect on trust
 - The importance of education
- 

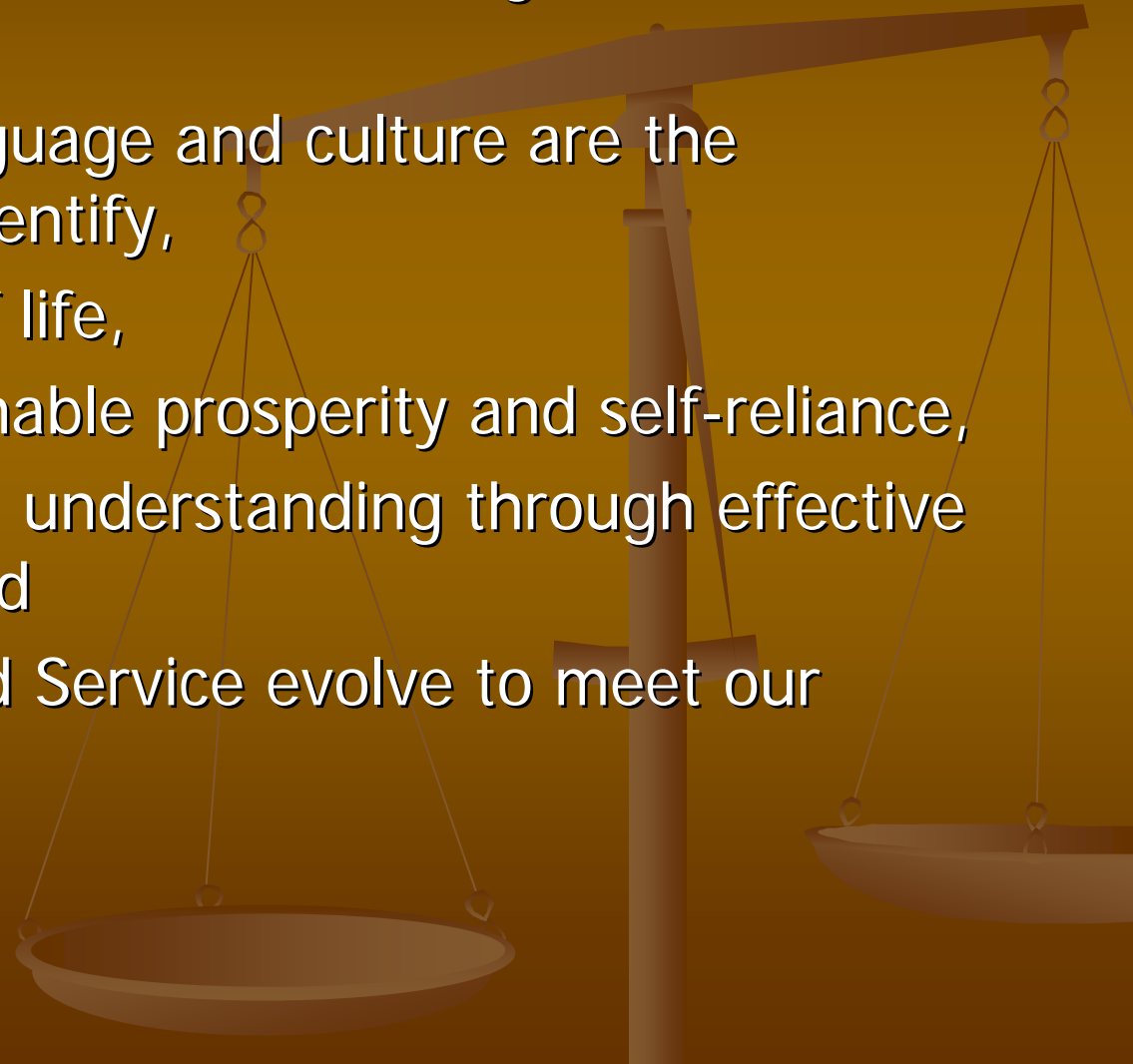
Issues Facing The Nation

- Based on these concerns, the WSN asked a working group to develop a vision statement.
 - This vision statement has been adopted by the WSN as the vision statement for Nisga'a Lisims Government.
- 

Nisga'a Nation Vision Statement

In the spirit of Sayt K'il'im Goot, the Nisga'a Nation is a place where

- Our Ayuuk and Language and culture are the foundation of our identify,
- Learning is a way of life,
- We strive for sustainable prosperity and self-reliance,
- We inspire trust and understanding through effective communications, and
- Our Governance and Service evolve to meet our peoples' needs.



Vision Statement

- To try to summarize this vision statement into one phrase, the WSN also developed the following 'tag line', to try and capture the sentiment behind our vision statement
- One Heart, One Path, One Nation
- *"Sayt K'il'hl Genxhl Luu-Yoxgum Ahl Ts'im Sayt-K'il'im-Goot"*

IMPLEMENTING VISION



The approach that has been presented to the executive is to implement the vision statement through a roundtable process

A roundtable is simply a forum for interested stakeholders to meet, identify issues and priorities so that administration can follow up on the plan.

In our case, we will take each part of our vision statement and set up a roundtable forum to discuss that topic.

Implementing Vision



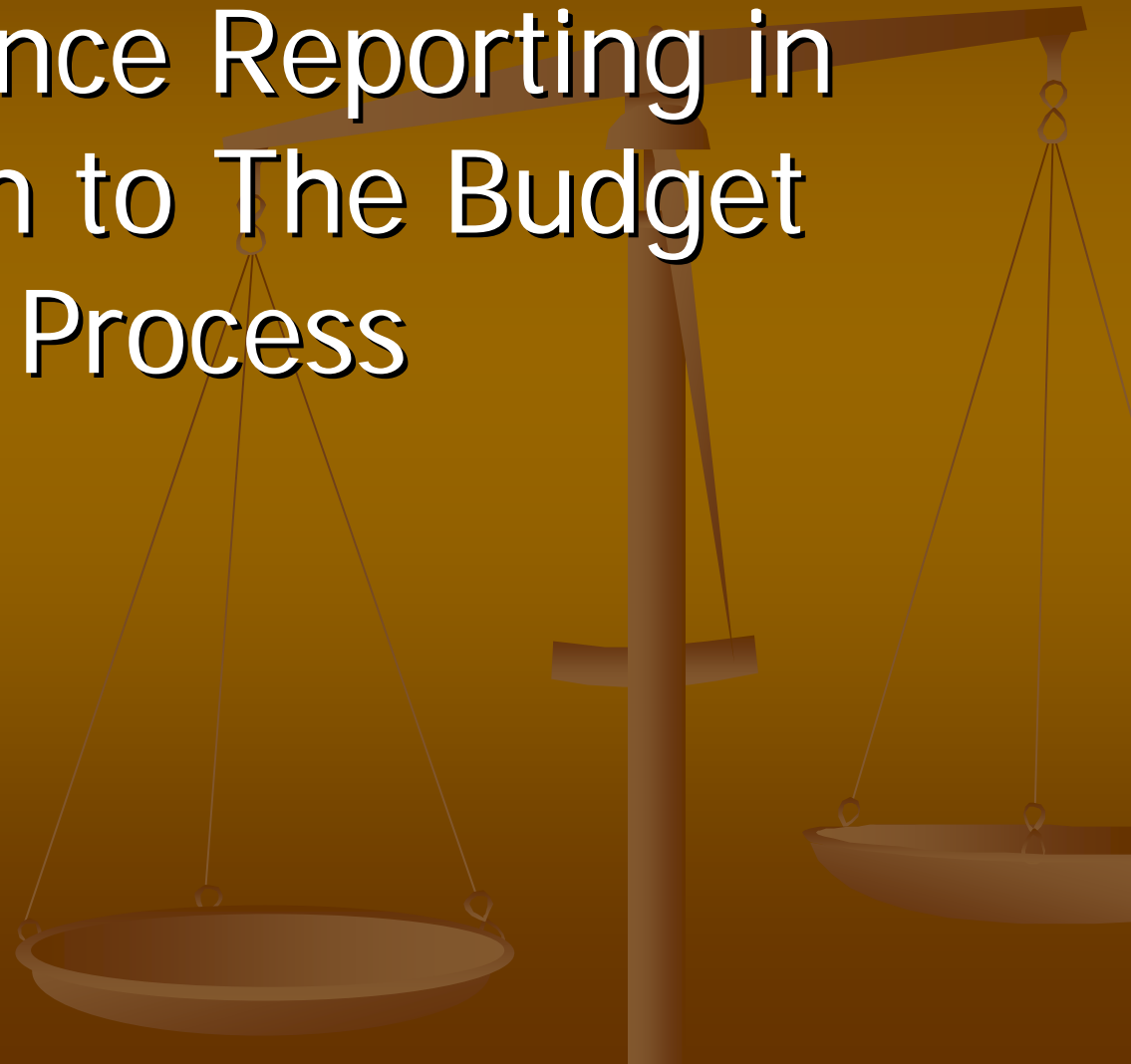
- After we have identified the issues and priorities, administration can then develop its work plan to meet the priorities.
- To do this, we will need to ensure that
 - we develop our work plan
 - we communicate our work plan
 - We incorporate our work plan into our budget
 - **We measure the performance of our work plan**

IMPLEMENTING VISION - Measures

- As well, we could develop measures for these initiatives e.g.:
 - Business development
 - Access to capital
 - Access to resources

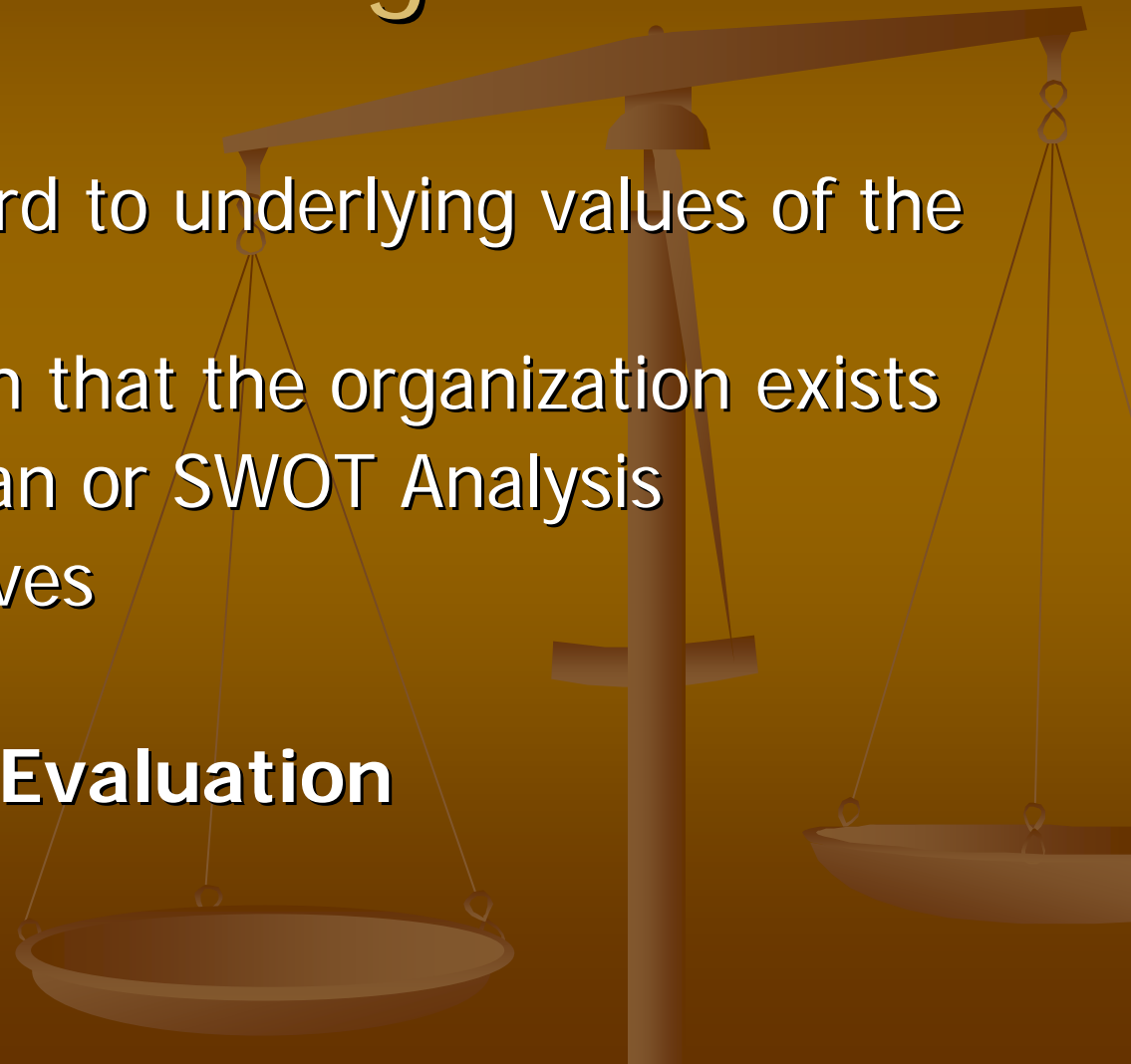
	# Employed	Income	other
Bus. develop	X	X	X
Access capital	X	X	X
Access resources	X	X	X

Performance Reporting in Relation to The Budget Process



Context of the Budget in the Strategic Planning Process

- Vision-giving regard to underlying values of the organization
- Mission-the reason that the organization exists
- Environmental Scan or SWOT Analysis
- Goals and Objectives
- Action Plan
- **Monitoring and Evaluation**



Four Basic Budget Functions

- Planning
- Coordinating and communicating
- **Monitoring progress**
- **Evaluating performance**



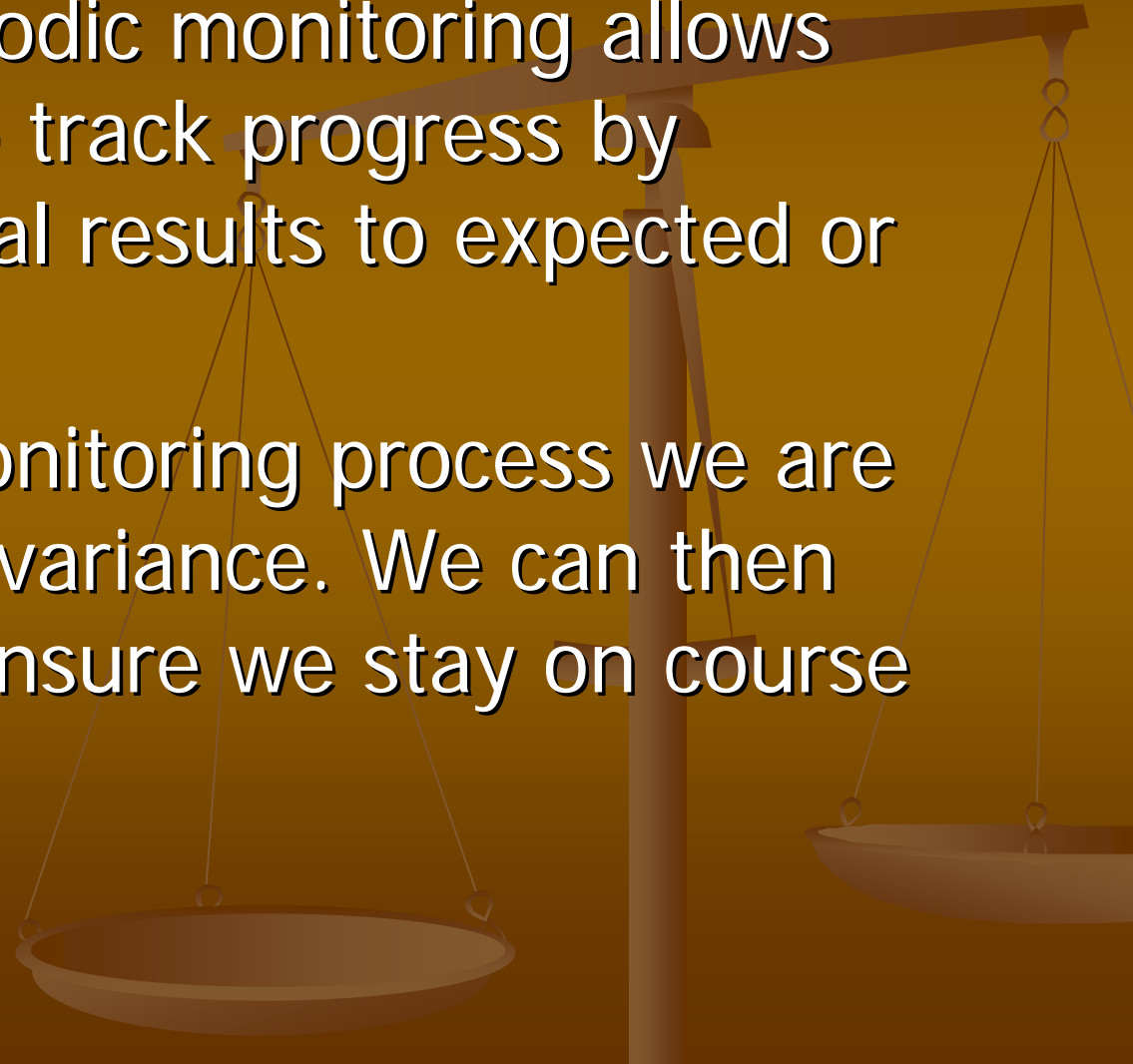
Work plan Example for Finance Officer

Performance Measures

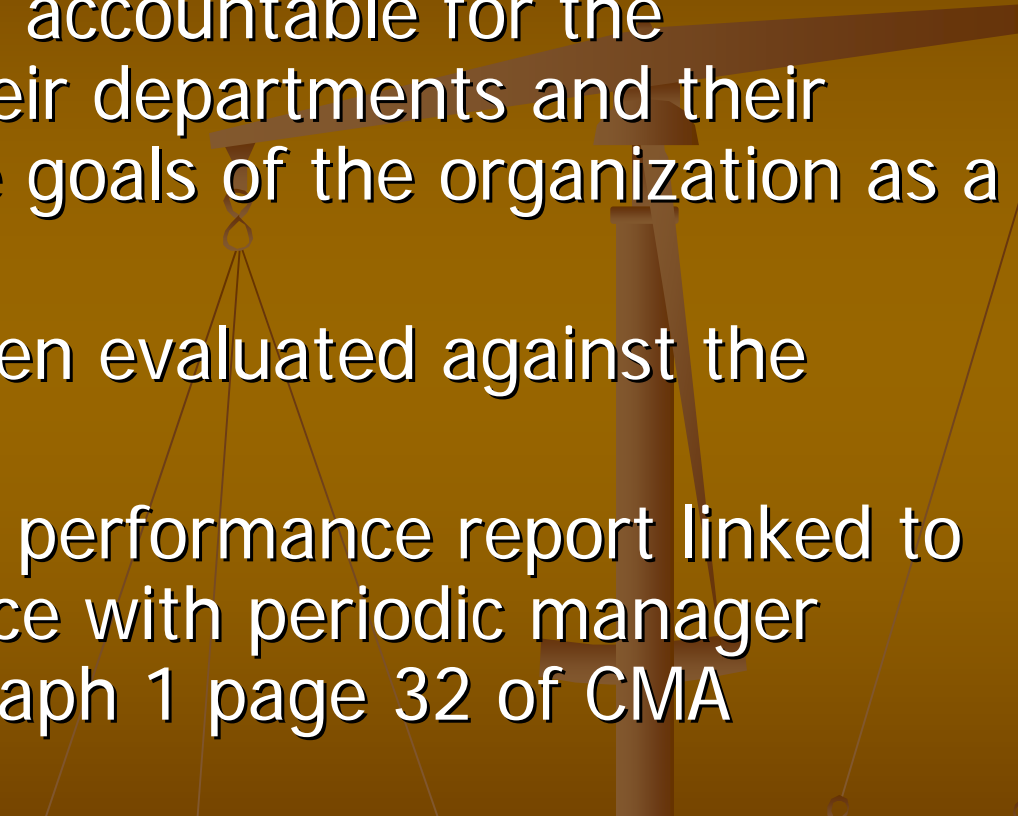
OBJ		REQUIRED ACTIVITIES	EXPECTED OUTCOME AND PERFORMANCE MEASURE
1	1	Supervise, Direct and Monitor NLG Finance Function	NLG meets or exceeds performance goals with financial surplus
	2	Communicate financial deadlines with all stakeholders	Financial info will be presented while it is still relevant for decisions
	3	Reconcile accounts regularly	Financial information will be accurate – measured by auditor
	4	Communicate budget process	Budgets will reflect work plan

Monitoring progress

- Timely and periodic monitoring allows management to track progress by comparing actual results to expected or planned results
- Through the monitoring process we are able to identify variance. We can then take action to ensure we stay on course



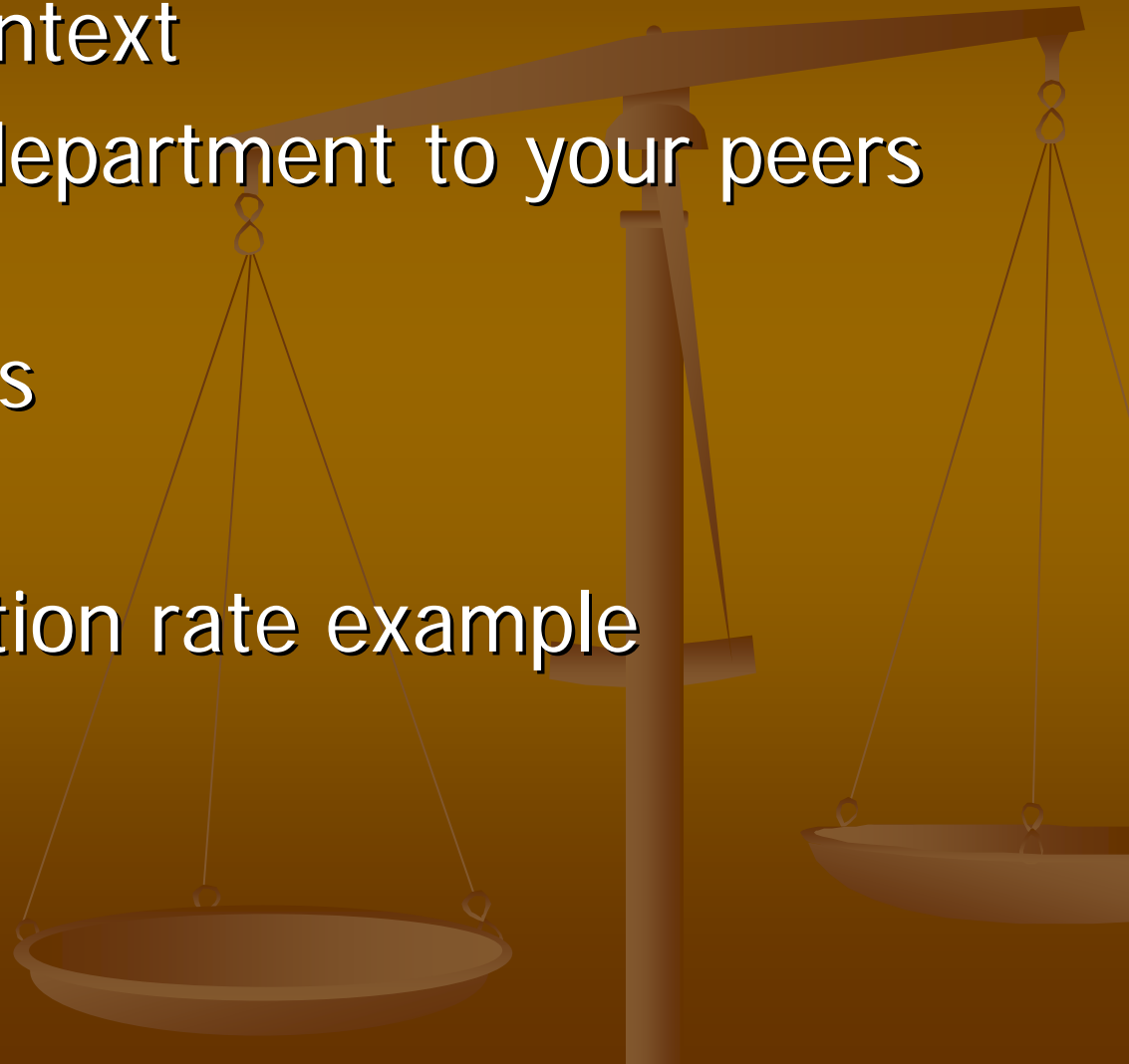
Evaluating Performance

- Managers are held accountable for the performance of their departments and their contribution to the goals of the organization as a whole
 - Performance is often evaluated against the budget or plan
 - Consider including performance report linked to budget performance with periodic manager evaluation (paragraph 1 page 32 of CMA magazine article)
- 

Tips for Analyzing

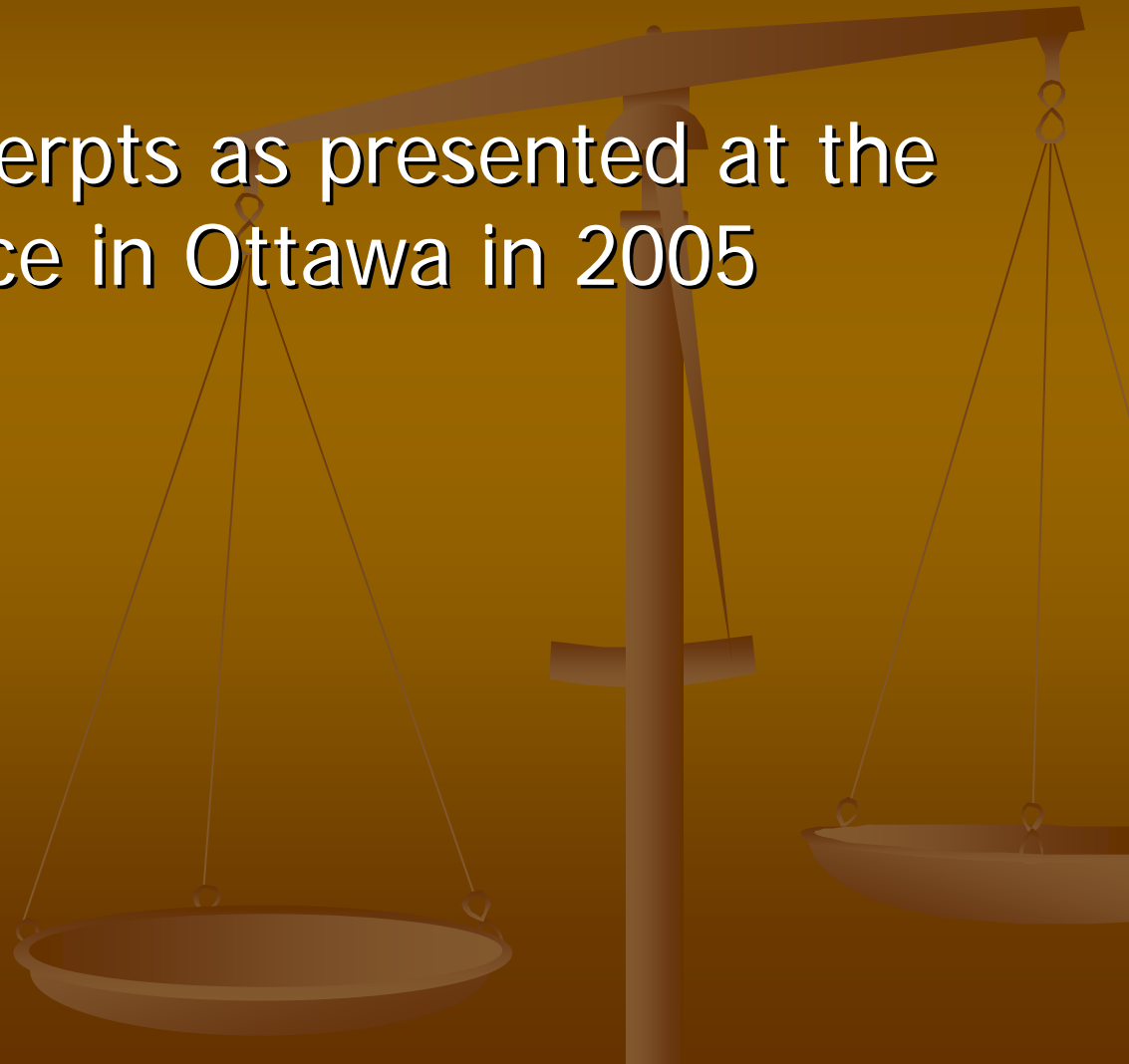
- Consider the context
- Compare your department to your peers (benchmarking)
- Watch for trends

Graduation rate example



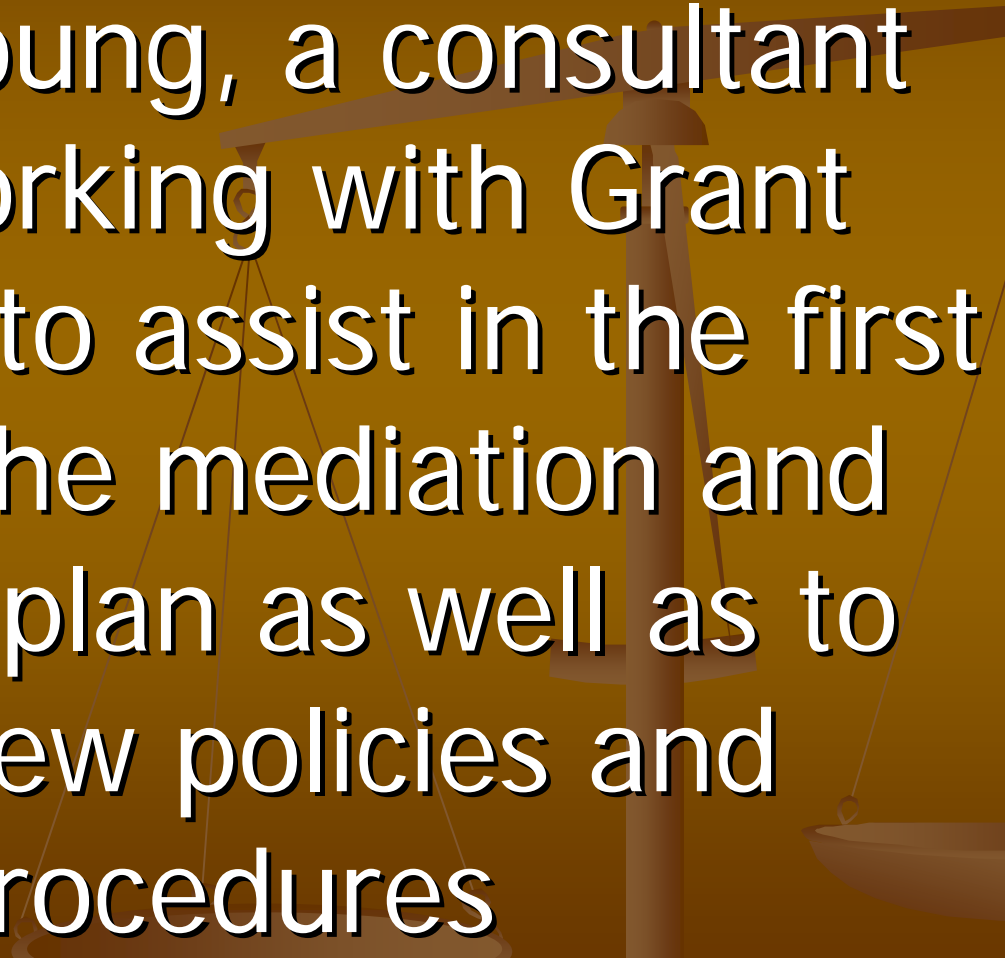
Penticton Indian Band

Success story excerpts as presented at the
AFOA Conference in Ottawa in 2005

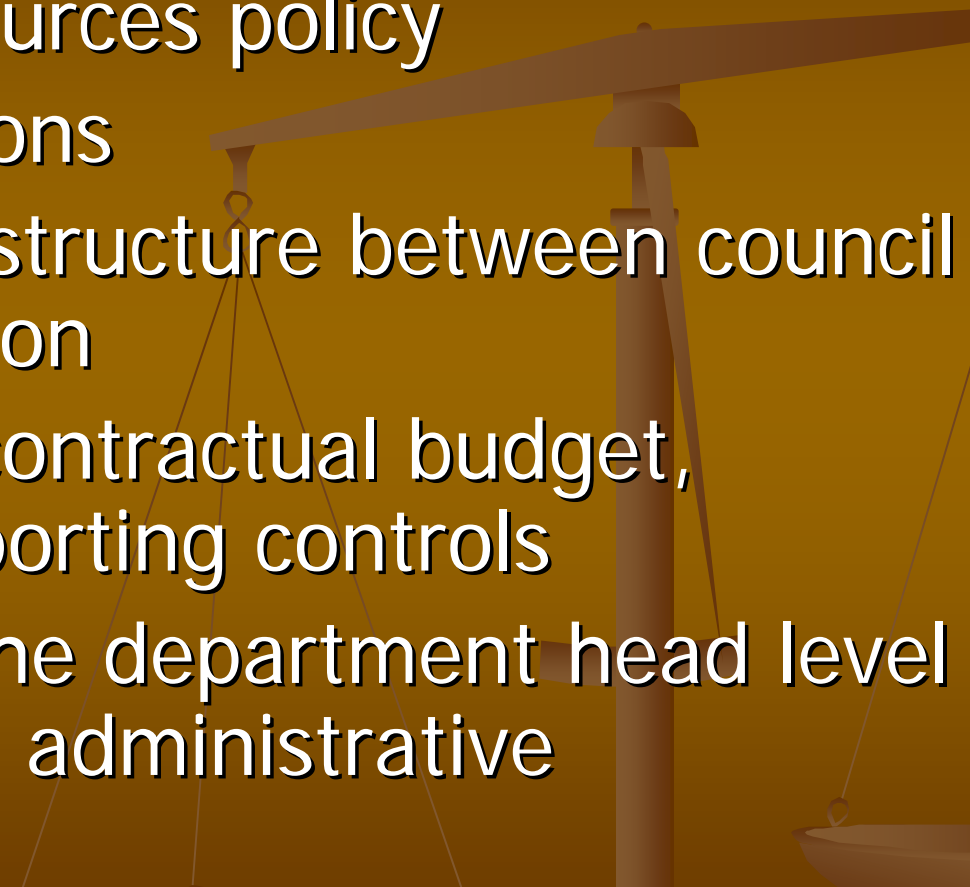


Help From Outside of PIB

Jennifer Young, a consultant (now working with Grant Thornton) to assist in the first draft of the mediation and recovery plan as well as to draft new policies and procedures

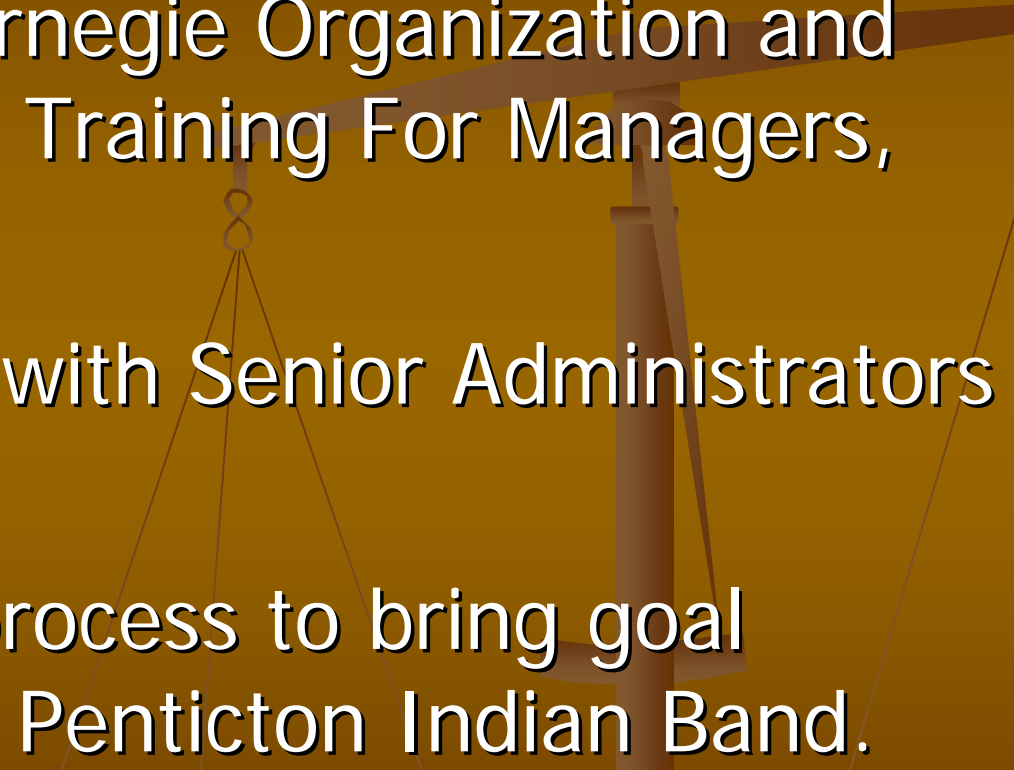


What She found at PIB

- No Human Resources policy
 - No job descriptions
 - No governance structure between council and administration
 - No financial or contractual budget, tracking and reporting controls
 - No capacity at the department head level for financial and administrative management
- 

Vision, Mission, Goals

Using the Dale Carnegie Organization and their Leadership Training For Managers, Chief and Council with Senior Administrators participated in a process to bring goal congruity to the Penticton Indian Band.



Some Of The Results


A Performance Report to Community and
other stakeholders



Department Managers Working Together Brings Dramatic Results

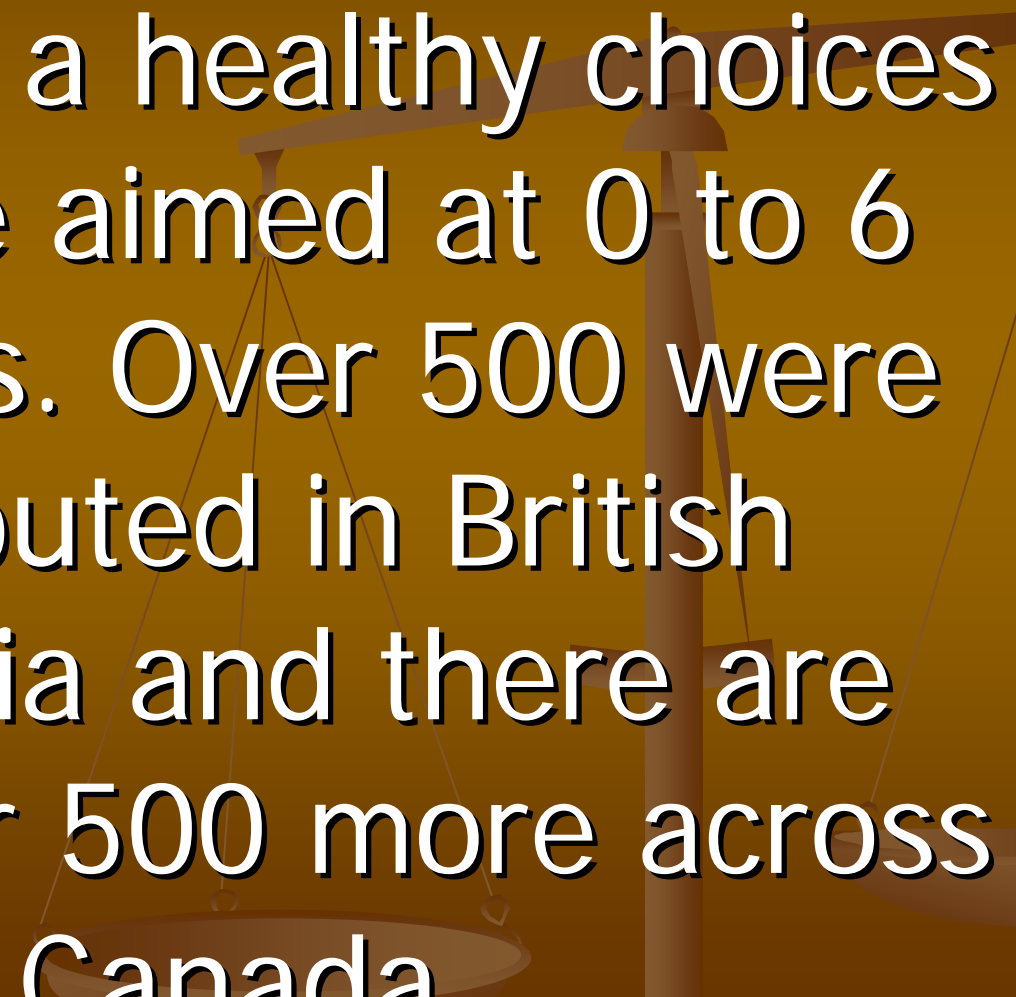
- Health
- Social Development
- Housing/Construction
- Education
- Finance

A new day care centre, a new youth/elders centre and a rebuilt heritage building



PIB Health Department

Developed a healthy choices package aimed at 0 to 6 year olds. Over 500 were distributed in British Columbia and there are orders for 500 more across Canada





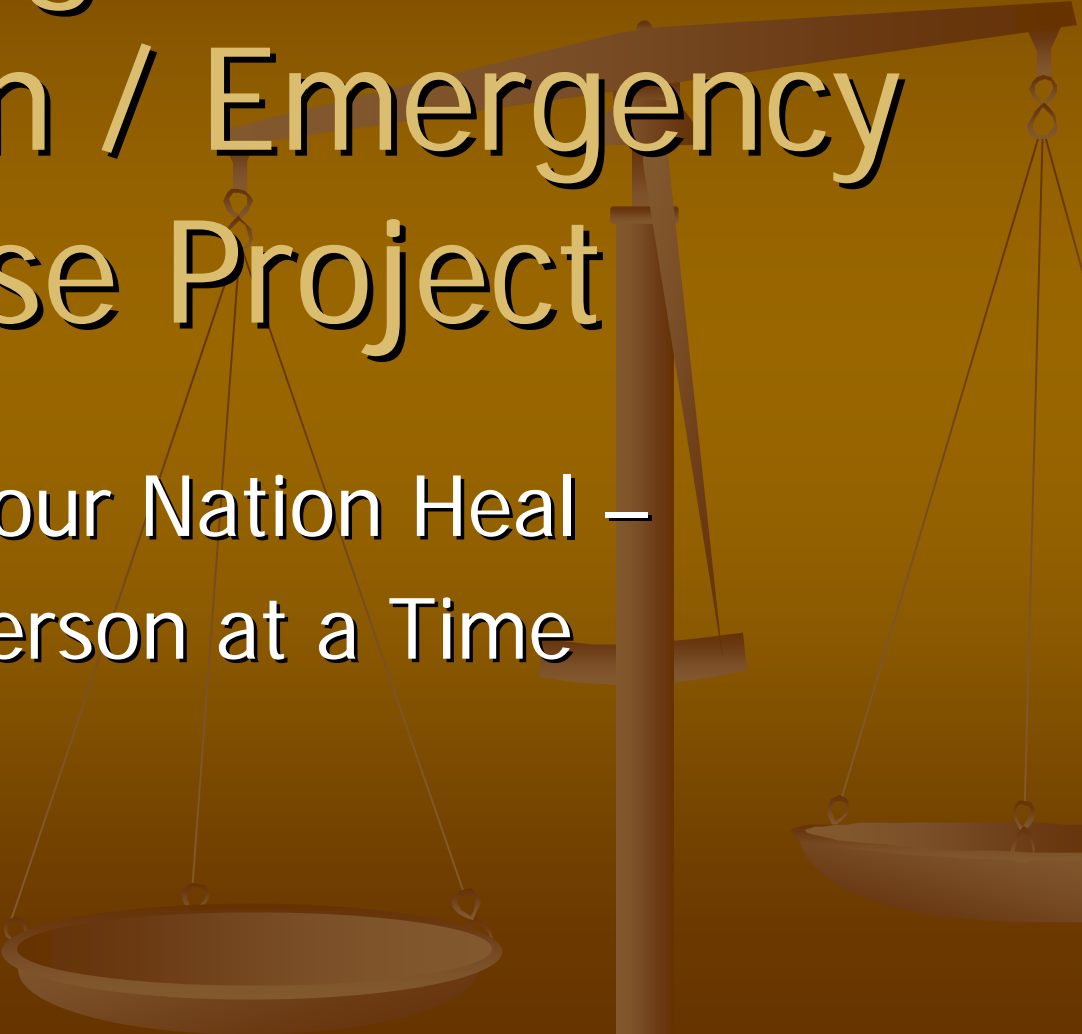
Social Development



PIB Member Newco Inc

- Using WOP dollars
- Partnership with the Education and Economic Development departments of the Band,
- a couple who had been on Direct Assistance for a number of years/generations now operate a viable business involving their family.

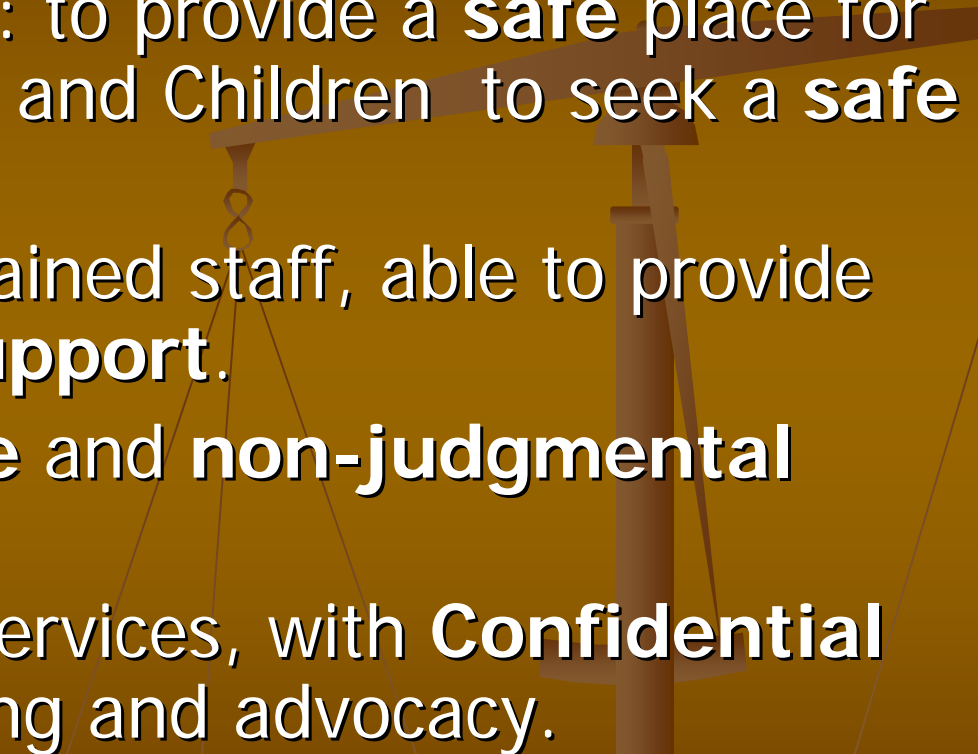
A repeating cycle of dependency has been broken!



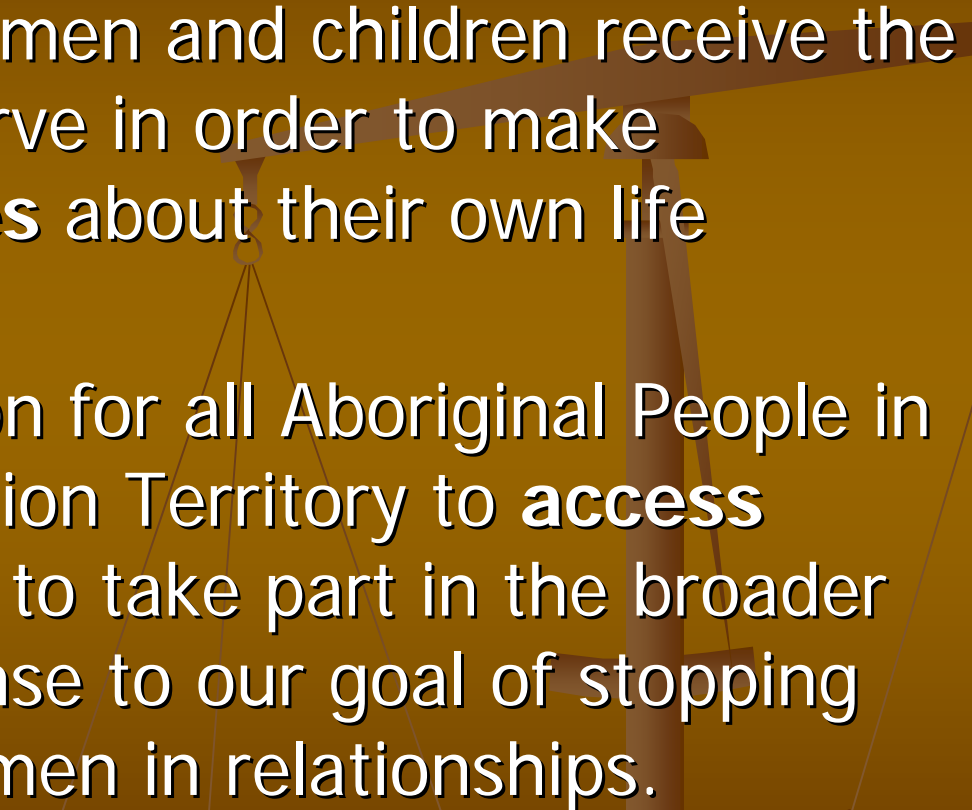
Okanagan Nation Transition / Emergency House Project

Helping our Nation Heal –
One Person at a Time

What service will be provided? (Goals)

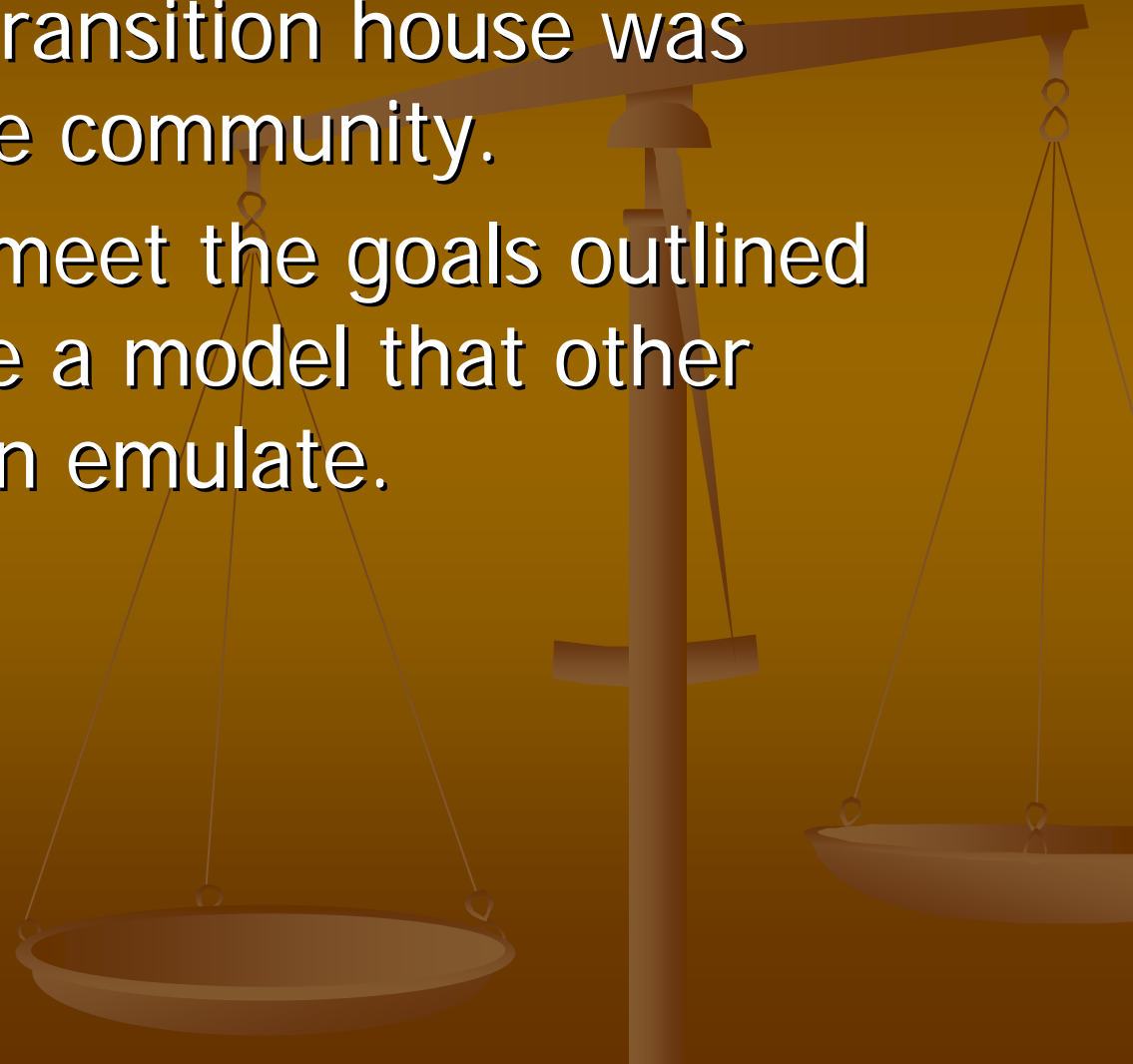
- First and foremost: to provide a **safe** place for Aboriginal Women and Children to seek a **safe** haven.
 - Knowledgeable, trained staff, able to provide **advocacy and support**.
 - A **compassionate and non-judgmental** environment.
 - 24 hour Support Services, with **Confidential** access to counseling and advocacy.
- 

More Services -

- A place where Women and children receive the respect they deserve in order to make **informed choices** about their own life situation.
 - Centralized location for all Aboriginal People in the Okanagan Nation Territory to **access information** and to take part in the broader community response to our goal of stopping abuse against women in relationships.
- 

Performance Report

- An emergency transition house was developed in the community.
- It continues to meet the goals outlined and has become a model that other communities can emulate.



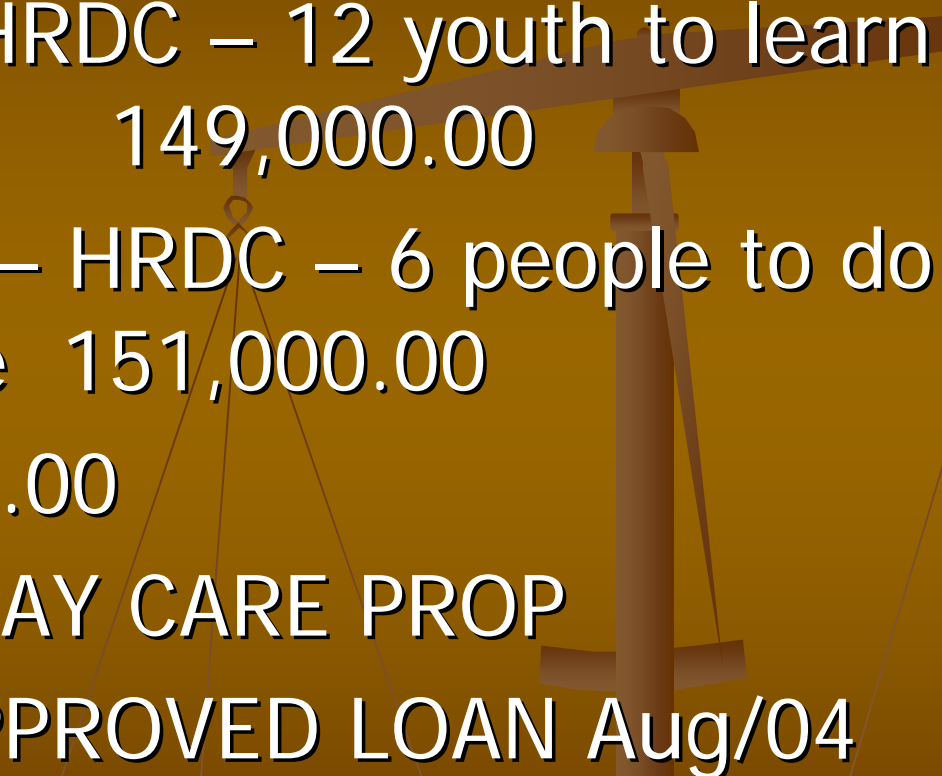


COMMUNITY FACILITIES PROJECT

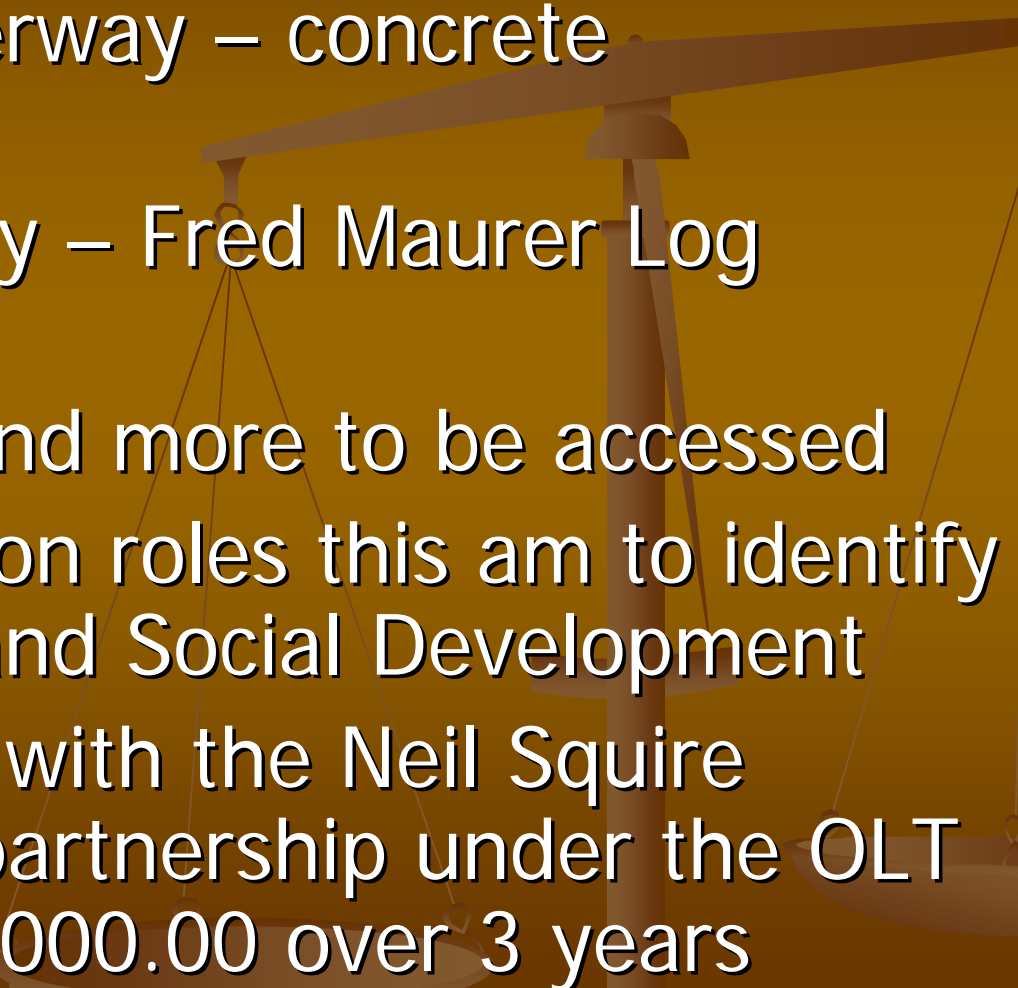
Working together for children, youth
and families.

Community Facilities Committee

Proposals

- SKILLS LINK – HRDC – 12 youth to learn trades - 149,000.00
 - JOB CREATION – HRDC – 6 people to do work experience 151,000.00
 - FNEESC – 56,000.00
 - M OF CAWS – DAY CARE PROP
 - COMMUNITY APPROVED LOAN Aug/04
- 

PROGRESS – June/04

- Basements underway – concrete contractor
 - Log Kit underway – Fred Maurer Log Homes
 - Proposals in - and more to be accessed
 - Committee met on roles this am to identify roles of Health and Social Development
 - Meetings began with the Neil Squire Foundation for partnership under the OLT proposal - \$400,000.00 over 3 years
- 

Future Client



SKILLS LINK AND JOB CREATION WORKERS LEARN CONSTRUCTION BY HELPING WITH THE FACILITIES

- Two proposals were accepted by HRSD (Human Resource and Skills Development) and one by FNEESC (First Nations Education Steering Committee) and 24 trainees signed on to learn the trades and help the community with the two facilities.
Sept & Oct/04







Business improved and new businesses started



Floating the Channel Between the Lakes with *Coyote Cruises* – A Penticton Indian Band Business



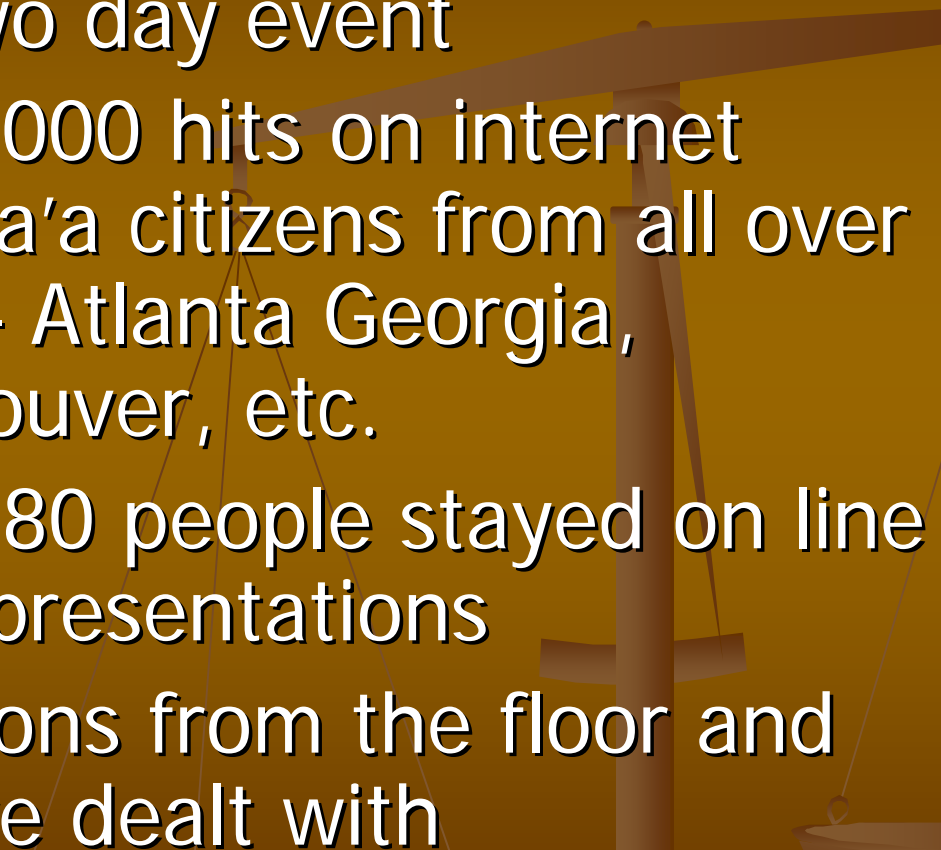
Nisga'a Nation Special Assembly 2006

Every two years the Nation holds a Special Assembly with reports from Executive and Directors

Format:

- Written - a copy of the last report is available to you
- Verbal – with open microphones for people to ask questions
- Online – Nisga'a citizens around the world can participate by logging into the web site and responding by email.

Nisga'a Nation Special Assembly 2006

- 650 attended two day event
 - Approximately 5000 hits on internet coverage – Nisga'a citizens from all over North America – Atlanta Georgia, California, Vancouver, etc.
 - Approximately 280 people stayed on line for most of the presentations
 - Over 300 questions from the floor and from emails were dealt with
- 

Nisga'a Nation Special Assembly 2006

Goal oriented:

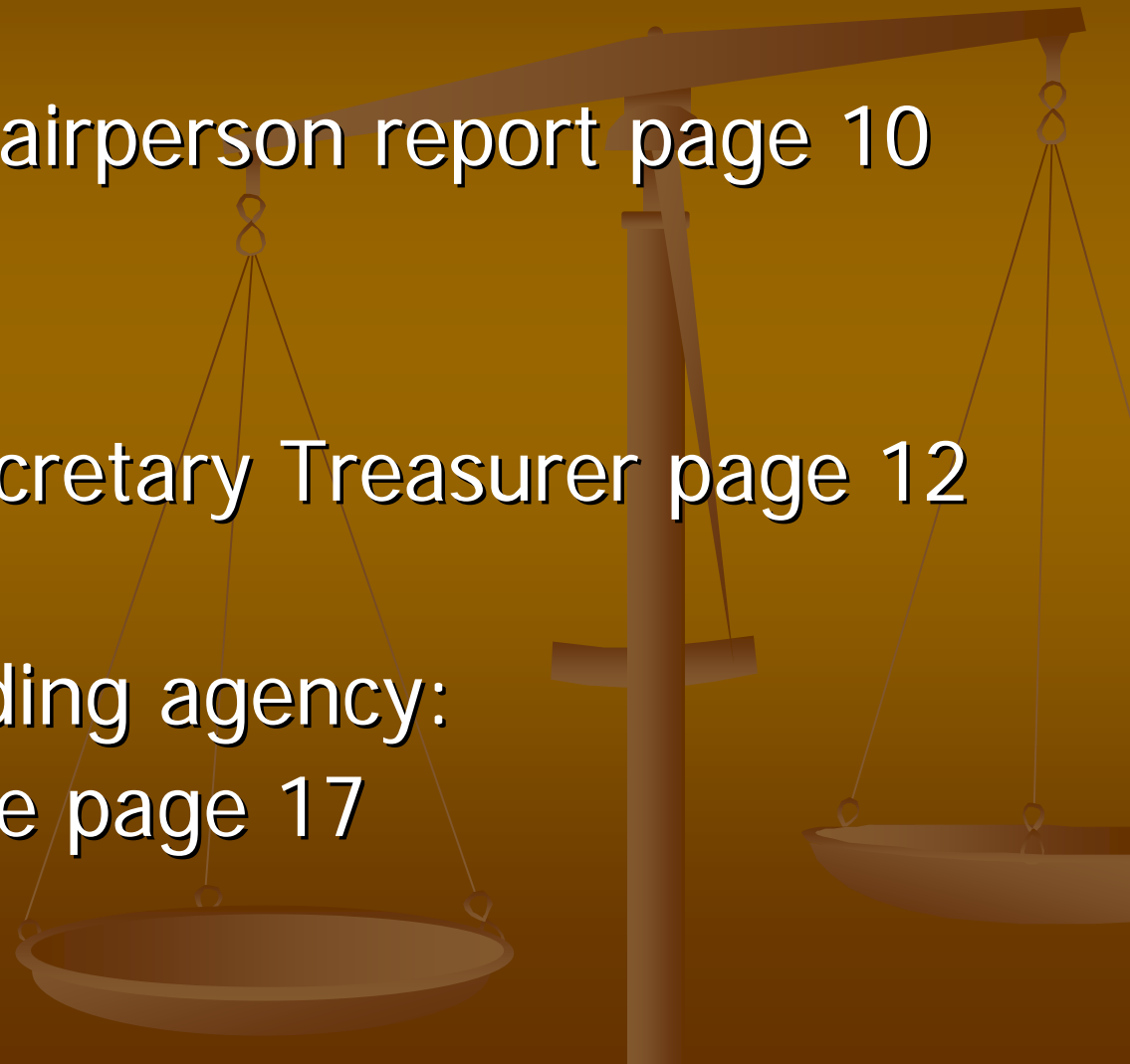
- Office of the Chairperson report page 10

Legislated:

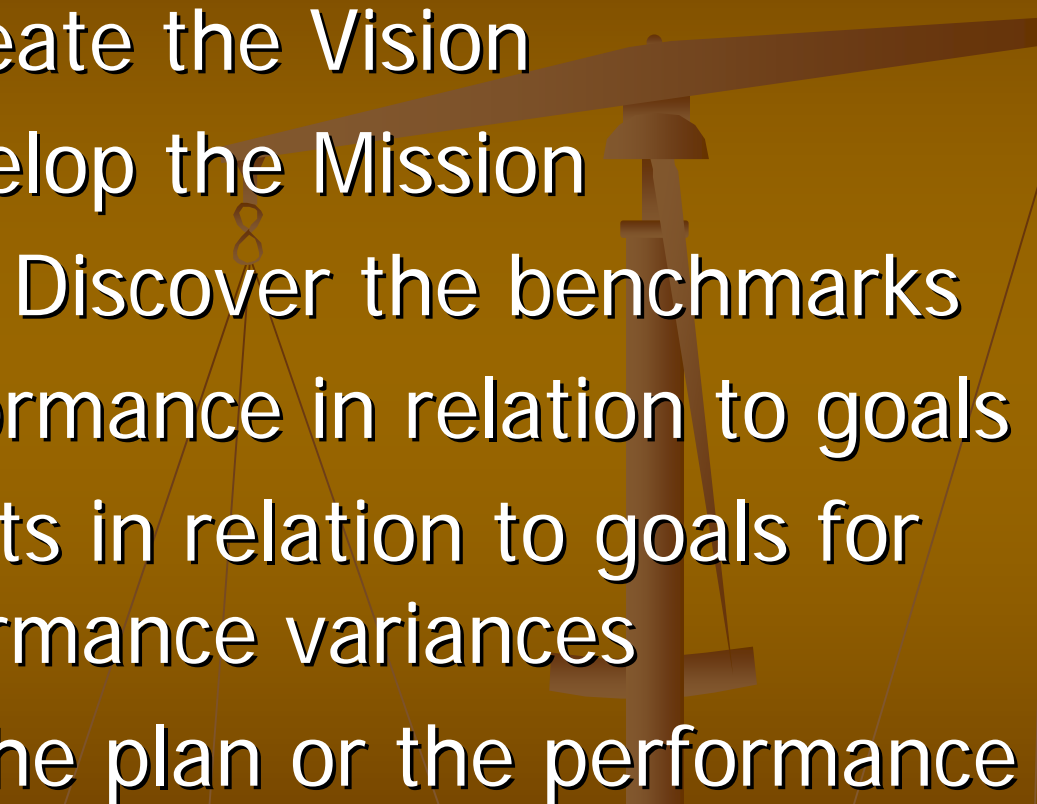
- Office of the Secretary Treasurer page 12

Mandated by funding agency:

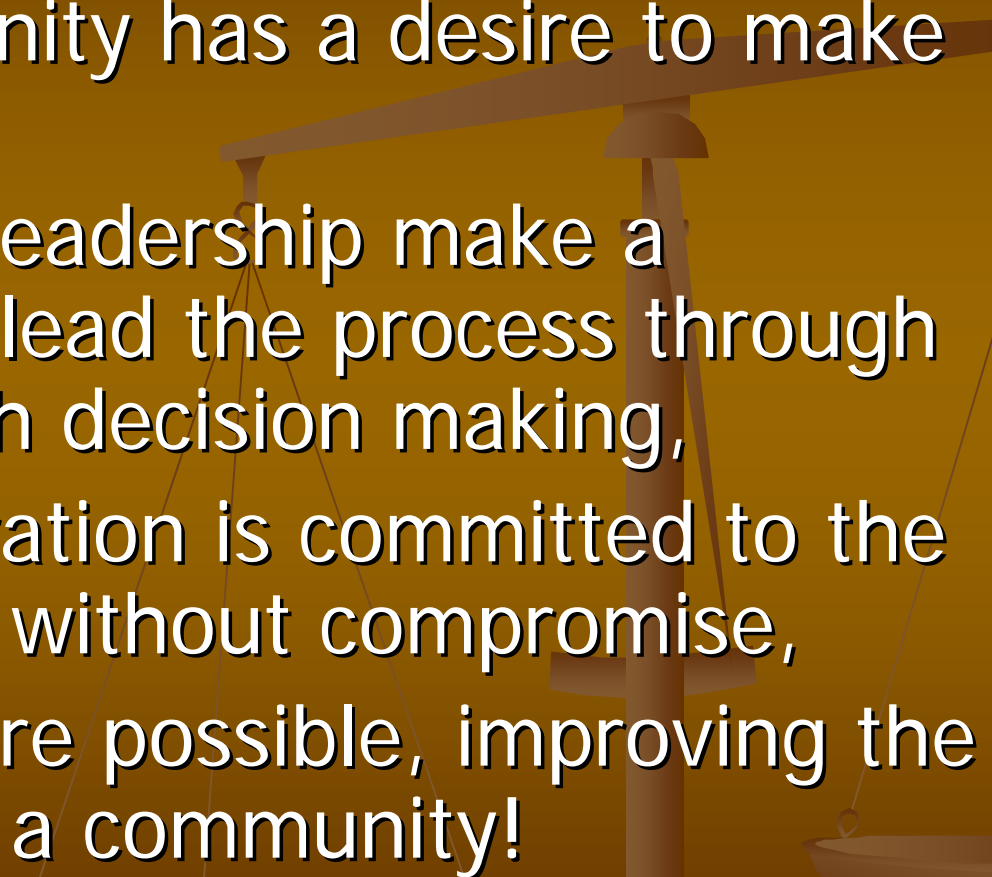
- Access to Justice page 17



In Summary

- Create the Vision
 - Develop the Mission
 - Set the Goals, Discover the benchmarks
 - Report on performance in relation to goals
 - Analyze results in relation to goals for performance variances
 - Change either the plan or the performance
- 

And the point is....

- When a community has a desire to make changes,
 - When Political Leadership make a commitment to lead the process through some very tough decision making,
 - When Administration is committed to the change process without compromise,
 - Then miracles are possible, improving the quality of life in a community!
- 

Together We Make a Difference



<http://go.to/funpic>