

## CHAPTER 8E

### STATE GOVERNMENT ACCOUNTABILITY (ACCOUNTABLE GOVERNMENT ACT)

Referred to in §8.23, 8.35A, 8.47, 8.52

	SUBCHAPTER I		
	GENERAL PROVISIONS		
8E.101	Title.	8E.204	Adoption and revision of an enterprise strategic plan and agency strategic plans.
8E.102	Purposes.	8E.205	Enterprise strategic plan.
8E.103	Definitions.	8E.206	Agency strategic plans.
8E.104	Administration.	8E.207	Agency performance plans.
8E.105	Chapter evaluation.	8E.208	Performance measures, performance targets, and performance data.
		8E.209	Periodic performance audits and performance data validation.
	SUBCHAPTER II		
	STRATEGIC PLANNING AND PERFORMANCE MEASUREMENT	8E.210	Reporting requirements.
8E.201	Agency duties and powers.		SUBCHAPTER III
8E.202	Reports and records — access and purpose.		INVESTMENT DECISIONS
8E.203	Strategic plan — purposes.	8E.301	Scope.

#### SUBCHAPTER I

#### GENERAL PROVISIONS

**8E.101 Title.**

This chapter shall be known and may be cited as the “*Accountable Government Act*”.  
2001 Acts, ch 169, §8

**8E.102 Purposes.**

This chapter is intended to create mechanisms to most effectively and efficiently respond to the needs of Iowans and continuously improve state government performance, including by doing all of the following:

1. Allocating human and material resources available to state government to maximize measurable results for Iowans.
2. Improving decision making at all levels of state government.
3. Enhancing state government’s relationship with citizens and taxpayers by providing for the greatest possible accountability of the government to the public.

2001 Acts, ch 169, §9

Referred to in §8E.105

**8E.103 Definitions.**

As used in this chapter, unless the context otherwise requires:

1. “Agency” means a principal central department enumerated in section 7E.5. However, for purposes of this chapter, all of the following apply:
  - a. The department of agriculture and land stewardship is not considered an agency.
  - b. Each division within the department of commerce is considered an agency, and each bureau within a division of the department of commerce is considered a division, as otherwise provided in chapter 7E.
2. “Agency performance plan” means an action plan based on an agency strategic plan which utilizes performance measures, data sources, and performance targets to achieve the agency’s goals adopted pursuant to section 8E.208.
3. “Agency strategic plan” means the strategic plan for the agency adopted pursuant to section 8E.206.
4. “Department” means the department of management.

5. “*Enterprise strategic plan*” means the strategic plan for the executive branch of state government adopted pursuant to section 8E.204.

6. “*Performance target*” means a desired level of performance, demonstrating specific progress toward the attainment of a goal which is part of a strategic plan as provided in section 8E.208.

7. “*Strategic plan*” means an enterprise strategic plan or an agency strategic plan.

2001 Acts, ch 169, §10; 2004 Acts, ch 1082, §11

Referred to in §8.22, 8.23

#### **8E.104 Administration.**

The department shall oversee the administration of this chapter in cooperation with agencies as provided in this chapter. The department shall adopt rules as necessary in order to administer this chapter. However, the state board of regents shall oversee and implement the provisions of this chapter for institutions governed under chapter 262.

2001 Acts, ch 169, §11

#### **8E.105 Chapter evaluation.**

The department shall conduct an evaluation of the effectiveness of this chapter in carrying out the purposes of this chapter as provided in section 8E.102. The department shall submit a report of its findings and recommendations to the governor and general assembly not later than January 10, 2006.

2001 Acts, ch 169, §12

## SUBCHAPTER II

### STRATEGIC PLANNING AND PERFORMANCE MEASUREMENT

#### **8E.201 Agency duties and powers.**

Each agency shall administer the application of this chapter to the agency in cooperation with the department. Each agency shall measure and monitor progress toward achieving goals which relate to programs administered by the agency pursuant to the enterprise strategic plan, the agency strategic plan, and the agency performance plan.

2001 Acts, ch 169, §13

#### **8E.202 Reports and records — access and purpose.**

1. The department and each agency shall provide for the widest possible dissemination of information between agencies and the public relating to the enterprise strategic plan and agency strategic plans, including but not limited to internet access. This section does not require the department or an agency to release information which is classified as a confidential record under law.

a. In administering this subsection, the department shall provide for the dissemination of all of the following:

(1) The enterprise strategic plan, performance measures, performance targets based on performance data, performance data, and data sources used to evaluate agency performance, and explanations of the plan’s provisions.

(2) Methods for the public and state employees to provide input including written and oral comments for the enterprise strategic plan, including a schedule of any public hearings relating to the plan or revisions.

b. In administering this subsection, each agency shall provide for the dissemination of all of the following:

(1) The agency strategic plan, performance measures, performance targets based on performance data, performance data, and data sources used by the agency to evaluate its performance, and explanations of the plan’s provisions.

(2) Methods for the public and agency employees to provide input including written and

oral comments for the agency strategic plan, including a schedule of any public hearings relating to the plan or revisions.

2. The department may review any records of an agency that relate to an agency strategic plan, an agency performance plan, or a performance audit conducted pursuant to section 8E.209.

3. A record which is confidential under law shall not be released to the public under this section.

2001 Acts, ch 169, §14; 2011 Acts, ch 106, §2, 3, 17

#### **8E.203 Strategic plan — purposes.**

The purposes of strategic plans are to promote long-term and broad thinking, focus on results for Iowans, and guide the allocation of human and material resources and day-to-day activities.

2001 Acts, ch 169, §15

#### **8E.204 Adoption and revision of an enterprise strategic plan and agency strategic plans.**

1. The department, in consultation with agencies, shall adopt an enterprise strategic plan. Each agency shall adopt an agency strategic plan aligned with the enterprise strategic plan.

2. The department or an agency shall adopt and revise a strategic plan which includes input from customers and stakeholders following an opportunity for broad public participation in strategic planning. The department or an agency developing or revising a strategic plan shall include input from state employees, including written and oral comments. Upon adoption of the enterprise strategic plan by the department, the plan shall be disseminated to each agency and made available to all state employees. Upon adoption of the agency's strategic plan, the agency shall provide the department with a copy of the agency strategic plan and make the strategic plan available to all agency employees. The enterprise strategic plan and all agency strategic plans shall be available to the public.

3. The department and agencies shall annually review the enterprise strategic plan. An agency shall conduct an annual review of its agency strategic plan. Revisions in the strategic plan may be prompted by a reexamination of priorities or the need to redirect state resources based on new circumstances, including events or trends.

2001 Acts, ch 169, §16

Referred to in §8.22, 8E.103

#### **8E.205 Enterprise strategic plan.**

The enterprise strategic plan shall identify major policy goals of the state. The enterprise strategic plan shall also describe multiagency strategies to achieve major policy goals, and establish the means to gauge progress toward achieving the major policy goals.

2001 Acts, ch 169, §17

Referred to in §8.23

#### **8E.206 Agency strategic plans.**

1. An agency shall adopt an agency strategic plan which shall follow a format and include elements as determined by the department in consultation with agencies.

2. An agency shall align its agency strategic plan with the enterprise strategic plan and show the alignment.

2001 Acts, ch 169, §18

Referred to in §8.23, 8E.103

#### **8E.207 Agency performance plans.**

Each agency shall develop an annual performance plan to achieve the goals provided in the agency strategic plan, including the development of performance targets using its performance measures. The agency shall use its performance plan to guide its day-to-day operations and track its progress in achieving the goals specified in its agency strategic plan.

1. An agency shall align its agency performance plan with the agency strategic plan and show the alignment in the agency performance plan.

2. An agency shall align individual performance instruments with its agency performance plan.

2001 Acts, ch 169, §19

**8E.208 Performance measures, performance targets, and performance data.**

The department, in consultation with agencies, shall establish guidelines that will be used to create performance measures, performance targets, and data sources for each agency and each agency's functions.

Performance measurement is essential to ensuring adequate accountability over public resources and the exchange of public resources for desirable and acceptable public benefits. Performance measurement must include an assessment of whether agencies have adequate control procedures in place, and whether those control procedures are operating effectively, to determine that agencies are receiving or providing services of adequate quality, public resources are being used effectively and efficiently, and public resources are being used for appropriate and meaningful activities.

2001 Acts, ch 169, §20; 2006 Acts, ch 1153, §6, 9

Referred to in §8.23, 8E.103

**8E.209 Periodic performance audits and performance data validation.**

1. The department, in consultation with the legislative services agency, the auditor of state, and agencies, shall establish and implement a system of periodic performance audits. The purpose of a performance audit is to assess the performance of an agency in carrying out its programs in light of the agency strategic plan, including the effectiveness of its programs, based on performance measures, performance targets, and performance data. The department may make recommendations to improve agency performance which may include modifying, streamlining, consolidating, expanding, redesigning, or eliminating programs.

2. The department, in cooperation with the legislative services agency and the auditor of state, shall provide for the analysis of the integrity and validity of performance data.

2001 Acts, ch 169, §21; 2003 Acts, ch 35, §45, 49

Referred to in §8E.202

**8E.210 Reporting requirements.**

1. Each agency shall prepare an annual performance report stating the agency's progress in meeting performance targets and achieving its goals consistent with the enterprise strategic plan, its agency strategic plan, and its performance plan. An annual performance report shall include a description of how the agency has reallocated human and material resources in the previous fiscal year. The department, in conjunction with agencies, shall develop guidelines for annual performance reports, including but not limited to a reporting schedule. An agency may incorporate its annual performance report into another report that the agency is required to submit to the department.

2. The annual performance reporting required under this section shall be used to improve performance, improve strategic planning and policy decision making, better allocate human and material resources, recognize superior performance, and inform Iowans about their return from investment in state government.

2001 Acts, ch 169, §22

### SUBCHAPTER III INVESTMENT DECISIONS

**8E.301 Scope.**

The department, in cooperation with agencies, shall establish methodologies for use in making major investment decisions, including methodologies based on return on investment and cost-benefit analysis. The department and agencies may also utilize these methodologies to review current investment decisions. The department shall establish procedures for

implementing the methodologies, requiring independent verification and validation of investment results, and providing reports to the governor and the legislative services agency regarding the implementation.

2001 Acts, ch 169, §23; 2003 Acts, ch 35, §45, 49

[P] See also §12B.10