



Pinellas County, FL, Sheriff's Office **Assess Management Systems in Preparation for Performance Budgeting**

In 2004, the Pinellas County Sheriff's Office contracted with Weidner Inc. to assess organizational and system issues (including the budget, accounting and performance measurement systems and processes) involved in performance based budget implementation.

In order to conduct this assessment, a Weidner Inc. team spent two and one-half days at the Sheriff's Office interviewing Fiscal Affairs staff, Bureau Directors, the Sheriff and the Chief Deputy. Prior to the interviews, a list of criteria based upon best practice for performance budgeting was developed and sent to the Director of Fiscal Affairs for comment. In addition, before any onsite interviews were conducted, the Weidner Inc. team reviewed a series of documents from the Fiscal Affairs Office (e.g., a budget briefing; executive level Balanced Scorecard; executive level goals and objectives; performance measurement training PowerPoint presentation; bureau level training documents; chart of accounts; and 2003 and 2004 budgets). Assessment questions for the interviews were developed based upon the review of these documents.

The final assessment report presented a detailed evaluation of the Sheriff's Office strategic planning, financial policies, budget presentation, budget implementation and accountability, and performance measures with respect to best practice criteria. In addition, the report delineated the next steps and key decisions for implementation of performance budgeting. Topic areas for key decisions included: accounting for personnel expenditures, identifying expenditures versus costs, accounting for services and accomplishments, recognizing administrative functions, reporting performance information, delineating scope of measures and determining accountability.

