



GASB Performance Measures: Technical Inquiry Activities

Fourth-quarter 2006 and Year-end Results

The GASB staff spends a significant amount of time responding to questions (technical inquiries) about GASB standards. The following performance measures assess a part of the GASB's strategic plan objective to, "Guide and educate constituents about the content and value of the GASB's reporting requirements and proposed standards."

Discussion of Results

The time required to complete technical inquiries submitted to the GASB increased in 2006 over the final six months of 2005. (See the Outputs section below.) The percentage of inquiries closed in less than one week declined from 85.9 percent to 78.7 percent, although the percentage closed in less than two weeks exceeded the GASB's goals and the percentage closed in less than three weeks nearly met the goal.

Constituent satisfaction with the GASB's technical inquiry activities increased in 2006, substantially exceeding the GASB's annual goals. (See the Outcomes section below.) In 2006, 95.8 percent of persons surveyed who submitted technical inquiries were either satisfied or very satisfied with the promptness of the response they received, up from 94.1 percent in the second half of 2005. (The GASB's performance reporting on technical inquiries began in July 2005.)

Outputs

Technical inquiries closed within:	Total 2006			GASB Goals	Total 7/05–12/05
	Number of Inquiries	Percentage	Cumulative Percentage		
0–6 days	1,040	78.7%	78.7%	80.0%	85.9%
7–13 days	166	12.6%	91.2%	90.0%	91.7%
14–20 days	48	3.6%	94.9%	95.0%	96.4%
21–27 days	26	2.0%	96.8%	100.0%	98.7%
28+ days	42	3.2%	100.0%		100.0%
Total	1,322	100.0%			

Technical inquiries closed within:	January–March 2006			April–June 2006		
	Number of Inquiries	Percentage	Cumulative Percentage	Number of Inquiries	Percentage	Cumulative Percentage
0–6 days	263	77.1%	77.1%	238	81.0%	81.0%
7–13 days	45	13.2%	90.3%	38	12.9%	93.9%
14–20 days	11	3.2%	93.5%	11	3.7%	97.6%
21–27 days	7	2.1%	95.6%	4	1.4%	99.0%
28+ days	15	4.4%	100.0%	3	1.0%	100.0%
Total	341	100.0%		294	100.0%	

Technical inquiries closed within:	July–September 2006			October–December 2006		
	Number of Inquiries	Percentage	Cumulative Percentage	Number of Inquiries	Percentage	Cumulative Percentage
0–6 days	241	76.5%	76.5%	298	80.1%	80.1%
7–13 days	39	12.4%	88.9%	44	11.8%	91.9%
14–20 days	11	3.5%	92.4%	15	4.0%	96.0%
21–27 days	8	2.5%	94.9%	7	1.9%	97.8%
28+ days	16	5.1%	100.0%	8	2.2%	100.0%
Total	315	100.0%		372	100.0%	

Outcomes

Measure	1/06–3/06	3/06–6/06	7/06–9/06	10/06–12/06	Total 2006	GASB Goal	Total 7/05–12/05
Answers to technical inquiries were understandable or very easy to understand	97.8%	98.1%	91.1%	100.0%	96.8%	90.0%	96.0%
Person responding to technical inquiry was helpful or very helpful	100.0%	98.1%	95.6%	100.0%	98.4%	90.0%	97.0%
Person making technical inquiry was satisfied or very satisfied with promptness of response	95.7%	98.1%	91.1%	97.9%	95.8%	90.0%	94.1%
Overall, person making technical inquiry was satisfied or very satisfied with the experience	100.0%	96.2%	88.9%	100.0%	96.3%	90.0%	95.0%