

Guidebook for Fiscal Year 2026 Performance Reports

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Table of Contents

The Need for Performance Reporting	3
Creating the Performance Report	3
Step 1 – Director’s Message (<i>recommended</i>)	4
Step 2 – Executive Summary	4
Step 3 – Strategic Progress	4
Step 4 – Major Operational Accomplishments	4
Step 5 – Performance Measures and Metrics	5

The Need for Performance Reporting

Under the Accountable Government Act (Iowa Code §8E), all agencies must submit an annual performance report. These reports use data to track progress against the goals and targets set in your strategic plan and operational plan.

The purpose of performance reports is to drive continuous improvement of state government performance by:

- Informing strategic planning and policy decisions
- Allocating human and financial resources where they make the largest difference
- Recognizing superior performance
- Showing Iowans exactly what their tax dollars are achieving

Creating the Performance Report

Performance reports may be formatted to reflect your agency's branding. However, because final copies will be published on the Department of Management (DOM) [website](#), they must be written in plain language and formatted for digital accessibility so they are easy for all Iowans to read and navigate.

Your performance report should include the following:

- 1) Director's Message (recommended but not required)
- 2) Executive Summary
- 3) Strategic Progress: Key updates on strategic initiatives
- 4) Operational Highlights: Major accomplishments from the past fiscal year
- 5) Performance Results: All measures and metrics defined in your agency plans

Step 1 – Director’s Message (*recommended*)

While this is not required, this high-level note sets the tone for the report. It should reflect on the year’s challenges and triumphs, reaffirming the agency’s commitment to its mission and the people of Iowa.

Step 2 – Executive Summary

Draft a concise snapshot of the report (ideally one page or less). It should summarize the most critical data points and achievements so that Iowans can understand the agency’s impact without reading the full document.

Step 3 – Strategic Progress

Report on the progress made during the year toward each of the initiatives in your agency’s strategic plan. Summarize the status of the initiatives and explain how specific actions had an impact on those priorities.

Example: “ICN’s leadership team successfully implemented workforce efficiencies leading to \$500,000 in annualized savings. Additionally, we identified and corrected long-standing expense issues on long-distance rates and annual fee corrections for Universal Service Fee (USF) and Telecommunications Relay Services (TRS).” – Iowa Communications Network

Step 4 – Major Operational Accomplishments

Highlight the significant “wins” from your agency’s day-to-day operations. This section focuses on the successes that keep your agency running effectively—such as process improvements, successful events, or service delivery milestones—that may sit outside your high-level strategic initiatives or the programs listed in the operational plan.

Example: “The department strengthened its approach to understanding and managing operational costs. By standardizing budget requests through a business-case format, leaders gained clearer information to support well-informed spending decisions. Paired with an internal review to identify savings opportunities—our own “belt-tightening”—these efforts helped reduce operational costs. As a result, the department was able to return \$13.5 million to the annual program, enabling additional construction activity.” – Department of Transportation

Step 5 – Performance Measures and Metrics

This is the data-heavy core of your report. You must include all performance measures identified in your strategic plan and operational plans. For each measure, clearly show the Target versus the Actual result achieved during the fiscal year.

- Explain Variances: if a target was missed or significantly exceeded, provide a short explanation of the factors involved and any planned corrective actions.

Example:

Measure	Target	Actual Result
Number of students reached through conservation programs	80,000	70,012

Analysis: The primary reason for the decreased student reach was a strategic shift in resource allocation. More time was spent certifying and training 180 educators this year in conservation education compared to direct in-class time with students. These efforts included utilizing partnerships with AEA, the SHAPE conference, Regional Science Teacher Trainings with the Department of Education (reaching 100 districts), School of the Wild, and direct trainings to college students (UNI, Loras, Hawkeye Community College, Blank Park Zoo, ISU Extension). The focus was placed on building long-term capacity within the formal education system. - Department of Natural Resources