

STATE OF IDAHO



2019

STRATEGIC PLANNING and PERFORMANCE REPORT GUIDE

Prepared by the DIVISION OF FINANCIAL MANAGEMENT

Strategic Planning and Performance Report Guide

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Division of Financial Management
Executive Office of the Governor

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Quick Reference Guide

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Purposes of Strategic Planning and Performance Measurement

Strategic planning is a process of assessment, goal setting, and decision making that maps a path between the present and a desired future. It defines what an agency is, what it intends to be, and how it plans to get there. It creates a long-term road map with objectives and strategies to accomplish agency goals. Clearly defined performance measures and targets provide feedback that influences future planning, resource allocation, and operational decisions. The strategic planning and performance measurement process sets the direction for the agency.

The ultimate goal of strategic planning and performance measurement is to ensure that services provided by state agencies best meet the needs of those whom they serve. Strategic planning and performance measurement also help agencies maintain a focus on the quality of services and the benefits those services provide. They improve an agency's ability to anticipate and accommodate future issues, opportunities, and problems.

Strategic planning and performance measurement are governed by Idaho Code 67-1901 through 1905 and are designed to serve the following purposes:

1. Improve state agency accountability to citizens and state lawmakers.
2. Increase the ability of the Legislature to assess and oversee agency performance.
3. Assist lawmakers with policy and budget decisions.
4. Increase the ability of state agencies to improve agency management and service delivery and assess program effectiveness.

Strategic planning and performance measurement rely on careful evaluation of an agency's capabilities and environment. They improve priority-based allocation of fiscal, technological, capital, and human resources. Agency goals, objectives, and performance measures that are meaningful and measurable motivate efforts to achieve goals and hit performance targets. As objectives are achieved and performance targets are hit, an agency may develop additional objectives or raise targets to further drive the accomplishment of the agency's goals, mission, and vision. In this way, strategic planning and performance measurement become a cyclical process that motivates continuous improvement.

Statutory Requirements

ELEMENTS OF STRATEGIC PLANS

Per Idaho Code 67-1903(1), each agency's strategic plan should, at a minimum, contain the following:

1. A comprehensive outcome-based vision or mission statement covering the major divisions and core functions of the agency;
2. Goals for the major divisions and core functions of the agency;
3. Objectives and/or tasks that indicate how the goals are to be achieved;
4. Performance measures, developed in accordance with section 67-1904, Idaho Code, that assess the progress of the agency in meeting its goals in the strategic plan, along with an indication of how the performance measures are related to the goals in the strategic plan;
5. Benchmarks or performance targets for each performance measure for, at a minimum, the next fiscal year, along with an explanation of the manner in which the benchmark or target level was established; and
6. An identification of those key factors external to the agency and beyond its control that could significantly affect the achievement of the strategic plan goals and objectives.

OTHER STRATEGIC PLAN REQUIREMENTS

The strategic plan should also meet the following additional requirements outlined in Idaho Code 67-1903(2)-(6):

- Covers a period of not less than four years forward including the fiscal year it is submitted and is updated annually.
- Serves as a foundation for developing performance report information.
- Provides the opportunity to consult with appropriate members of the Legislature and other stakeholders.
- Minimize the number of printed copies by using electronic versions where possible.

Cybersecurity Plans

As required by [Executive Order 2017-02](#), the strategic plan should also include an update on the agency's adoption of the National Institute of Standards and Technology (NIST) Cybersecurity Framework and implementation of Center for Internet Security (CIS) Controls. Agencies were ordered to implement the first five CIS Controls by June 30, 2018. An update on these efforts may be incorporated into the framework of the agency's strategic plan if the efforts fit within an agency goal, or may be included as an addendum.

Red Tape Reduction Act

As instructed in the Red Tape Reduction Act ([Executive Order 2019-02](#)), each state agency is required to designate a Rules Review Officer (RRO) “to undertake a critical and comprehensive review of the agency’s administrative rules to identify costly, ineffective, or outdated regulations.”

Each agency shall incorporate into its strategic plan a summary of how it will accomplish this effort, including any associated goals, objectives, tasks, or performance targets. This information may be included as an addendum.

Progress must also be reported annually through the agency’s performance report under the profile of cases managed (see Part I-4 below). The following items must be reported:

- Number of Chapters of Administrative Code
- Number of Words in Administrative Code (Excluding Table of Contents and Index)
- Number of Restrictions in Administrative Code (Use of “shall,” “must,” “may not,” “prohibited,” and “required.”)

ELEMENTS OF PERFORMANCE REPORTS

Per Idaho Code 67-1904(1), agency performance reports should contain the following elements:

Part I

1. Agency overview provides a brief description of the agency and may include the agency’s governance structure, the number of employees, number and location of offices, and a brief history of the agency.
2. Core functions/Idaho Code that describe the agency’s primary operations and corresponding statutory authority.
3. Fiscal year revenue and expenditure information for the prior four fiscal years broken down by revenue source and type of expenditure. This may include informative breakdowns such as amounts from different revenue sources or types of expenditures.
4. Profile of cases managed and/or key services provided for the prior four fiscal years including the most recently completed fiscal year. Each agency may determine the items to be reported.

Part II

1. Performance measures from the agency’s strategic plan that clearly capture its progress in achieving its goals. The measures reported for each year should be taken from the strategic plan for the prior fiscal year. No more than 10 key quantifiable performance measures may be included for any given fiscal year. Performance measures should be organized by goal to clearly indicate which performance measures demonstrate the agency’s progress in achieving each goal.

2. The actual measured results for each performance measure for the prior four fiscal years. If actual results are not available because it is a new measure, it must be stated.
3. Benchmarks or performance targets that identify the desired or intended level of performance the agency established in the strategic plan for each performance measure for the prior four fiscal years. Benchmarks or performance targets must also be provided for the current fiscal year, as established in the agency's current strategic plan.
4. Explanatory notes which provide context important for understanding the measures and the results, and any other qualitative information useful for understanding agency performance.
5. Attestation signed by the agency director affirming that the data reported has been internally assessed for accuracy and is deemed to be correct.

Licensing Freedom Act

The Licensing Freedom Act of 2019 ([Executive Order 2019-01](#)) aims to reduce licensing requirements and enhance transparency around state licensure. Agencies subject to this executive order must report on the number of applicants denied licensure or license renewal and the number disciplinary actions taken against license holders using the format outlined in Appendix D of this guide.

OTHER PERFORMANCE REPORT REQUIREMENTS

The performance report should also meet the following additional requirements outlined in Idaho Code 67-1904(2)-(10):

- Information is reported in a consistent format determined by the Division of Financial Management (DFM) to allow for easy review of the information reported.
- Agency uses the information for internal management purposes.
- Agency maintains reports and four years of documentation to support the data reported.
- Agency submits the report to DFM and the Legislative Services Office (LSO) by September 1 each year.
- DFM publishes the report each year as part of the executive budget.
- LSO may use the information in its budget publication.
- Agency presents the information to legislative germane committees.
- Germane committees may authorize alternative forms of measurement or request increases in the number of measures.
- Minimize the number of printed copies by using electronic versions where possible.

Definitions, Development Guides, and Examples

The following definitions and development guides are provided to help you with the development of your strategic plan. Understanding the function of each component and their interrelationships can improve strategic planning. Some of these components are also used when reporting on the results of agency action in your performance report.

Effective strategic plans use the agency's **mission** or **vision statement** as a framework for developing agency **goals**. Likewise, these goals should drive the **objectives and/or tasks** that are established for the upcoming fiscal year. Good **performance measures** provide quantitative feedback that helps an agency identify whether the objectives being undertaken are leading to goal achievement. As actual performance results are compared to desired results, or **performance targets**, substandard outcomes may prompt new or modified objectives that are needed to accomplish agency goals. Successful outcomes may suggest that higher results are possible and prompt raising performance targets. **External factors** should be considered when making these assessments. Any needed changes can then be incorporated into the following year's strategic plan, creating a cycle of ongoing improvement.

Examples are also provided below for each strategic plan component. If, after reading this guide, you have questions about how these components should be applied to your strategic plan, contact your DFM analyst.

MISSION STATEMENT

Definition

The agency mission statement concisely identifies what the agency does, why it does it, and for whom it does it. The mission reminds the public, elected officials, and agency personnel of the agency's unique purposes.

Development Guides

The mission statement describes the agency's role in the state and is the common thread connecting the agency's organizational structure and its activities. The mission of the agency may link to several state functional areas depending on the nature of the agency. All employees should be able to identify their working relationship to this defined mission. The mission statement must be clearly understandable to the public and should at least answer the following questions:

1. Who are we as an organization and who do we serve?
2. Why does our agency exist and what basic problems does it address?
3. What makes our purpose unique?
4. Is the mission in harmony with the agency's enabling statute?

A mission statement should be developed by the agency and succinctly state its purposes using enabling statutes or constitutional provisions to identify the reasons for its work. The agency should examine other relevant sources such as board policies and program descriptions. Because a concise mission statement can provide focus, the statement should be no more than one paragraph in length. An agency may choose to have both a mission statement and vision statement, but only one of these is required.

Examples

- *Career and Technical Education*: Prepare Idaho youth and adults for high-skill, in-demand careers.
- *Idaho Commission on the Arts*: Provide quality experiences in the arts for all Idahoans.
- *Idaho Transportation Department*: Your Safety. Your mobility. Your economic opportunity.
- *PERSI*: To provide a sound retirement system and high-quality service and education to help Idaho public employees build a secure retirement.

VISION STATEMENT

Definition

The vision statement is an inspiring picture of a preferred future. The vision statement provides the reader with a clear description of how the agency sees the future should its goals and objectives be achieved.

Development Guides

There are no clear guidelines for the development of the agency's vision statement except for the legislative direction that the statement be "outcome-based." This implies that the statement contains provisions which can be objectively measured to determine whether the agency is advancing toward its vision. The following questions may assist agencies in the development of a vision statement:

1. What difference will we make for the people we serve?
2. What does our ideal future look like?
3. How will our agency change to meet the changing needs of our clients? How will the nature of the way we deliver products or services change in the future?

The vision statement should be brief but provide a realistic view of the future of the agency and the people it serves. It should strengthen and unify the agency and guide goals, priorities, and decisions. An agency may choose to have both a mission statement and vision statement, but only one of these is required.

Examples

- *Idaho Military Division*: Always ready, always there.
- *Office of Drug Policy*: An Idaho free from the devastating social, health, and economic consequences of substance abuse.
- *Idaho Lottery*: Become the highest performing jurisdiction in North America.

GOALS

Definition

Goals specify how the agency will achieve its mission or realize its vision. They are broad, issue-oriented statements that reflect the priorities of the agency.

Development Guides

The development of agency goals is one of the most critical aspects of the strategic planning process because goals chart the future direction of the agency. The goal development process begins to focus an agency's actions toward clearly defined purposes. Goals stretch and challenge an agency, but they are also realistic and achievable.

Goals should be client-focused and easily understood by the public. Although there is no established limit, the number of goals the agency may develop should be kept to a reasonable number to establish direction and provide unifying themes for programs and activities. During goal development, the agency should begin identifying the desired results of its efforts and the corresponding performance measures that will demonstrate the accomplishment of its goals.

When formulating goals, the agency should consider the following questions:

1. Are the goals in harmony with the agency's mission and/or vision statement? Will achievement of the goals fulfill or help fulfill the outcomes described in the mission and/or vision statement?
2. Do the goals provide clear direction for the agency?
3. Do the goals sufficiently cover the work being performed by the agency? Can employees within the agency identify the goals that they are working to achieve?

Examples

- *Department of Fish and Game:* Improve public understanding of and involvement in fish and wildlife management.
- *Department of Environmental Quality:* Protect human health and the environment through proper waste management, mitigation, and remediation of contaminated areas.
- *Office of Energy Resources:* Coordinate energy-related projects that benefit Idaho.
- *Department of Agriculture:* Foster confidence in Idaho's agriculture industry and market transactions.

OBJECTIVES AND/OR TASKS

Definition

Objectives and/or tasks identify clearly defined and achievable steps that will lead to the accomplishment of an agency's goals. They are time-based statements of intent that lead to specific action by an identified position or team within the agency. They emphasize the results of agency actions at the end of a specific time period.

Development Guides

An agency's objectives are derived from its goals and identify how an agency will make progress toward them. The development of objectives aids decision making and accountability by focusing on specific, assignable actions.

Each agency goal should be supported by at least one objective, and multiple objectives may be warranted if they lead to progress in achieving agency goals. In the strategic plan, objectives should be shown under each goal in approximate priority order, beginning with those of greatest importance and impact. Large objectives may be broken down into smaller objectives, or tasks, as agency needs require.

Objectives and/or tasks should be easily understood by the public and clearly state the specific results the agency seeks to accomplish. The following questions should be asked to determine the relevance of each objective and/or task:

1. Will meeting the objective create progress toward the stated goal?
2. Does the objective clearly state what the agency intends to accomplish?
3. Is the objective realistic and attainable?
4. Does the objective describe an outcome in terms of specific targets and time frames that can be measured?
5. Is there a clear plan for how the objective will be accomplished and who will be responsible?

Examples

- By April 2018, the agency's business analyst will summarize client survey data and recommend ways to improve customer service.
- The Public Information Officer will work with public and private entities to develop a social media campaign on substance abuse to be implemented in November 2018.
- *Objective:* Simplify and modernize the grant award process
Assigned Party: Financial Services
Target Completion Date: March 1, 2019

PERFORMANCE MEASURES

Definition

Performance measures are tools used to determine the results or impacts of government action or policy upon a stated condition or problem. They measure the effectiveness or efficiency of an agency's performance or the public benefit derived.

Development Guides

Performance measures should focus on those items which best demonstrate whether the agency is accomplishing its goals. They should be expressed in a quantifiable form. As indicated in Idaho Code 67-1903(1)(d) and 67-1904(1)(b)(i), the performance measures

developed by the agency in the strategic plan should match those that will be reported on in the performance report the following year.

While objectives and/or tasks identify planned agency activities, performance measures identify the output or outcome of agency activities using quantitative or qualitative data. Good measures provide information that can be used to gauge performance relative to an established benchmark or target. Progress in reaching agency goals can be assessed when actual results are compared to desired results or benchmarks in the performance report.

A performance measure should be directly related to the goal it is measuring. It should be clear and easily understood by those who are unfamiliar with the agency. The following questions should be addressed as performance measures are developed:

1. Is the performance measure meaningful? Does it represent improvement for those served by the agency?
2. Is the performance measure relevant? Is it logically related to an agency goal?
3. Is the performance measure reliable? Will it produce accurate and verifiable information over time?
4. Is the performance measure clear? Are the terms used easily understood? Will the measure be easily understood by those who are not familiar with the subject?
5. Is the measure of sufficient value to justify the cost of producing the necessary data? In the case of excessive costs, could sampling techniques or other more cost-effective alternatives be used to collect the data?
6. If data is not currently available, can a proxy measure be substituted until it is available?
7. Will the performance measure enable a decision to be made or lead to a valid conclusion concerning the agency's action?

Examples of performance measures, with their accompanying performance targets/benchmarks, can be found on page 10.

PERFORMANCE TARGETS/BENCHMARKS

Definition

Performance targets and benchmarks identify desired or intended results for a particular performance measure. They establish a desired threshold for performance, which may be based on prior agency performance or the performance of other organizations the agency seeks to emulate.

Development Guides

Performance targets are used to track the progress of the agency in reaching its goals by comparing actual results to desired results in the agency's performance report. They help an agency determine the success of strategic plan implementation.

As required by Idaho Code 67-1903(1)(e), the strategic plan must explain the manner in which each performance target or benchmark was established. This means that the plan

should include an explanation of why each performance target was set at the given level and why each benchmark was selected as an indicator of success. These explanations may accompany each target/benchmark or be included as footnotes. The table on page 9 provides examples of performance targets and benchmarks, including the manner in which they were established.

In developing and selecting performance targets and benchmarks, the following questions should be addressed:

1. Is the performance target or benchmark meaningful? Does it establish an appropriate comparison point for performance results?
2. Does the performance target motivate improved performance? Will it help the agency to reach its goals?
3. Is the performance target achievable? Can the agency reach the target through its best efforts?
4. Is the benchmark reliable? Will the data used in the measure be available on a continuing basis?

Performance Measure Examples with Targets/Benchmarks and Explanations		
TYPE	MEASURE	TARGET OR BENCHMARK
Quantitative	Grant dollars awarded	\$1,500,000 ¹
	Average cost of services per client	<\$20 ²
	Number of community events held	80 ³
Qualitative	% of clients off alcohol and drugs 12 months after exiting program	67% ⁴
	% of inspections completed within 10 business days of request	95% ⁵
	Student pass rate for Technical Skill Assessment	Secondary: 75.6 ⁶ Postsecondary: 92.5 ⁶
<ol style="list-style-type: none"> 1. Indicates full deployment of all available grant funding 2. Internal target established by management to increase efficiency in service delivery 3. Represents 5% increase over prior year, which aligns with goal to increase awareness of services 4. Based on goal to reduce incidence of relapse 5. Based on need to provide timely inspections for Idaho businesses 6. Benchmark based on average of peer institutions using nationally reported data 		

KEY EXTERNAL FACTORS

Definition

Key external factors are things beyond the control of the organization. They include changes in economic, social, technological, ecological, or regulatory environments that could impact the agency and its ability to fulfill its mission and goals.

Development Guides

Key external factors may be similar or even the same for many state agencies, but how those external factors impact an agency's ability to complete its mission may differ. Developing key external factors allows an agency to openly address assumptions upon which the goals and objectives are based.

Examples

- Availability of funding
- Federal and state regulatory actions and mandates
- Weather/drought/natural disasters
- Litigation and court decisions

Submission Guidelines

STRATEGIC PLAN

Due July 1

Each agency must submit its Strategic Plans in electronic format (Microsoft Word or PDF) to DFM. The plans must consist of the following:

- *Outcome-based Vision or Mission Statement*
- *Goals*
- *Objectives and/or Tasks*
- *Performance Measures*
- *Performance Targets/Benchmarks*
- *External Factors*

Note: Strategic plans must cover at least four years forward and be updated annually.

PERFORMANCE REPORT

Due August 30

Each agency must submit its Performance Report in electronic format (Microsoft Word) to DFM and LSO with a copy of the signed Agency Director Attestation letter. This is part of an agency's budget request submittal. Performance Reports consist of the following:

- *Agency Overview*
- *Core Functions/Idaho Code*
- *Revenues and Expenditures*
- *Profile of Cases Managed and/or Key Services Provided*
- *Performance Measures*
- *Performance Targets/Benchmarks*
- *Performance Results*
- *Explanatory Notes*
- *Contact Information*
- *Agency Director Attestation*

Note: DFM will provide each agency with a template for its Performance Report, so the agency can make the necessary modifications and input data for the current fiscal year. Please use the copy sent to you by DFM, not last year's report or your own version of the report.

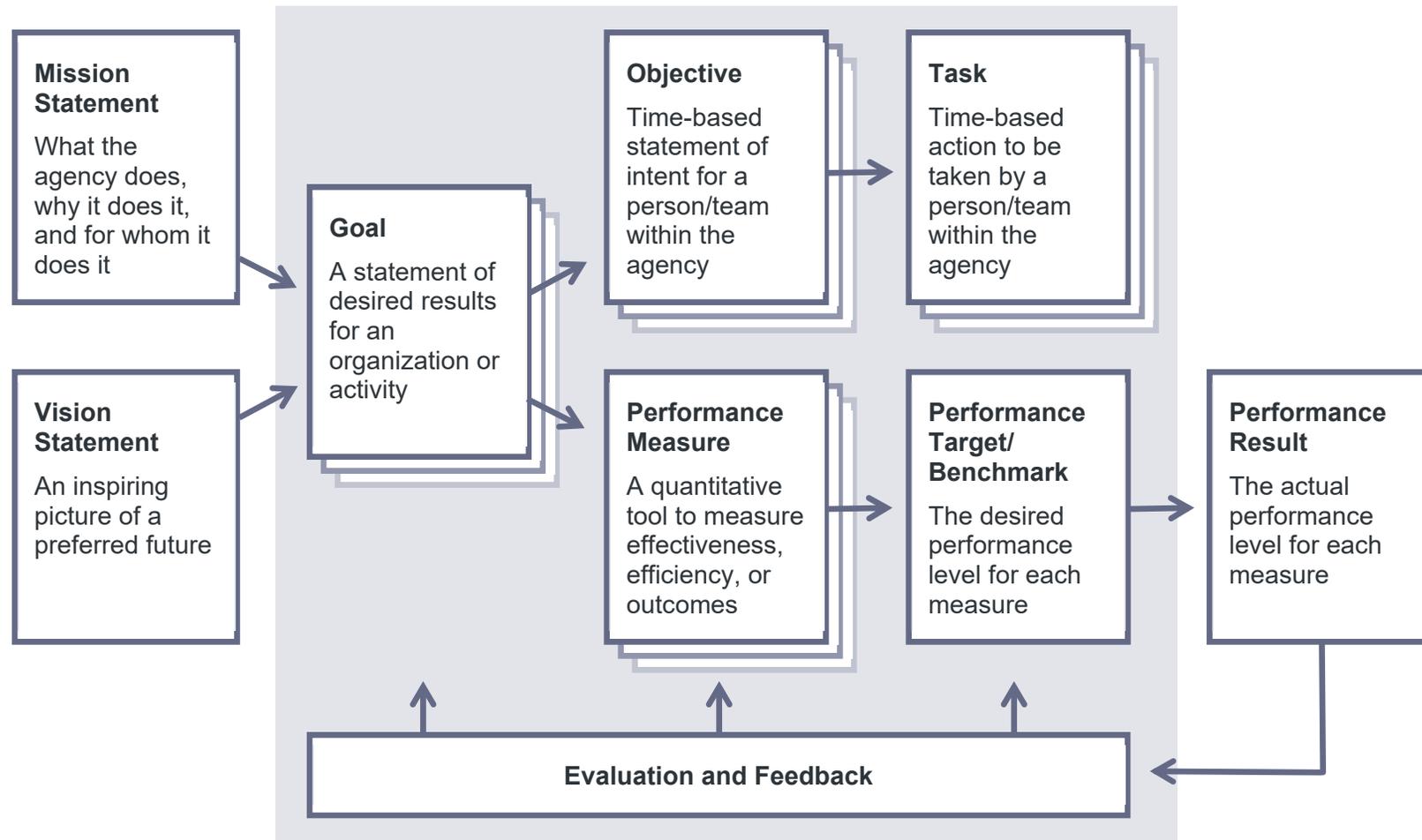
Strategic Planning Template

This chart represents one way in which information can be gathered to develop the various elements of an agency strategic plan. Planning efforts should be tailored to the circumstances of your agency and proceed in a manner that will drive engagement of those who will be responsible for carrying out the plan.

Question to be Answered	Strategic Plan Element
Where do we want to be?	Vision
Who are we? What will we do to achieve our vision?	Mission
What will guide the work we choose to do and the way we do the work?	Core Functions
Where are we? What stands in the way of realizing our vision?	Key External Factors
What will we do to reach our vision?	Strategic, Long-term Goals
What will we do in the next three months, six months, year, and beyond?	Objectives
How will we know if we are successful?	Performance Measures/Targets
How will we assess our progress?	Monitoring Performance Results and Revising Strategic Plan

Performance Measurement Flow Chart

As shown in the chart below, evaluation and feedback are critical elements in the performance measurement process. An agency strategic plan is likely to have multiple goals, each with their own objectives, tasks, and performance measures. Performance results provide meaningful information that should drive the development of improved goals, new objectives and tasks, and updated performance measures and targets in future agency strategic plans.



Performance Measurement Template

When properly completed, this template may be used as a reference throughout the year. It identifies the frequency of measurement, responsible party, and audience for each performance measure, ensuring that performance data is collected and used as planned to foster continuous agency improvement.

Performance Measure and Description	Frequency of Measurement	Responsible Party	Audience
Measure #1 Description (# or % of something the agency will track), purpose (i.e., goal being measured), and how data will be collected and used for decision making	Weekly, monthly, quarterly, annually	Person(s) responsible for data collection and communication	All stakeholders, leadership, constituents, employees, etc.
Measure #2			
Measure #3			
Measure #4			
Measure #5			

Licensing Freedom Act of 2019

The Licensing Freedom Act of 2019 (Executive Order 2019-01) aims to reduce licensing requirements and enhance transparency around state licensure. Agencies who participate in licensure must report on the number of applicants denied licensure or license renewal and the number disciplinary actions taken against license holders in the agency's performance report. The performance report templates for those agencies who participate in licensure will include a section designed to facilitate reporting of this information, as shown in the example below.

Licensure Reporting Requirements

	FY 2016	FY 2017	FY 2018	FY 2019
Dieticians				
Total Number of Licenses	700	750	770	790
Number of New Applicants Denied Licensure	3	2	5	0
Number of Applicants Refused Renewal of a License	0	1	2	1
Number of Complaints Against Licensees	63	28	30	44
Number of Final Disciplinary Actions Against Licensees	7	9	12	9
Cosmetologists				
Total Number of Licenses	1525	1610	1605	790
Number of New Applicants Denied Licensure	15	18	10	9
Number of Applicants Refused Renewal of a License	3	7	3	2
Number of Complaints Against Licensees	55	52	71	59
Number of Final Disciplinary Actions Against Licensees	15	22	20	19