

IMPLEMENTATION STATUS OF RECOMMENDATIONS FROM SELECT PERFORMANCE AUDITS ISSUED DURING FISCAL YEAR 2022

PERFORMANCE AUDIT SERVICES

March 12, 2025

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March 12, 2025

The Honorable J. Cameron Henry, Jr.
President of the Senate
The Honorable Phillip R. DeVillier,
Speaker of the House of Representatives

Dear Senator Henry and Representative DeVillier:

This report provides the implementation status of 72 recommendations contained in 13 performance audit reports issued during fiscal year 2022. Of the 72 recommendations, 64 (88.9%) were either implemented, partially implemented, or are in the process of being implemented and 8 (11.1%) have not been implemented.

Our review involved audit reports that focused on the Capital Area Groundwater Conservation Commission; Division of Administration, Office of State Travel; Louisiana Licensed Professional Counselors Board of Examiners; Louisiana Workforce Commission; Louisiana Commission on Law Enforcement; Department of Children and Family Services; Louisiana Housing Corporation; Department of Transportation and Development; Department of State; Governor's Office of Homeland Security and Emergency Preparedness; and Louisiana State Board of Examiners of Psychologists.

This report contains an explanation of the implementation status of each recommendation. I hope this report will benefit you in your legislative decision-making process. We would like to express our appreciation to the agencies for their assistance with this report.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

MJW/aa

FY22IMPLEMENTATION



Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA



Implementation Status of Recommendations From Select Performance Audits Issued During Fiscal Year 2022

March 2025

Audit Control # 40240016

Introduction

State law¹ requires auditees of performance audits to report to the Louisiana Legislative Auditor (LLA) their progress in implementing recommendations contained in performance audit reports issued two fiscal years prior. Auditees must provide documentation to support their assertion that a recommendation is implemented. LLA is required to compile this information into a report for the legislature. This report provides the implementation status of 72 recommendations contained in 13 performance audit reports issued during fiscal year 2022.

Recommendations in performance audits are intended to improve agency programs and state government operations. Agencies must implement these recommendations or address audit findings in some other way to achieve the desired improvements.

The implementation status includes the following categories:

- **Implemented:** The agency fully implemented the recommendation.
- **Implementation in Progress:** The agency started but has not completed implementing the recommendation.
- **Partially Implemented:** The agency implemented a portion of the recommendation but has not acted to implement and does not intend to implement the recommendation completely.
- **Not Implemented:** The agency has not acted to implement the recommendation, or the agency has not implemented the recommendation because legislative action is required.
- **Cannot Determine:** Based on agency's response and information provided, we could not determine the implementation status of the recommendation.

¹ Louisiana Revised Statute (LA R.S.) 24:522.1 (ACT 343 of the 2023 Regular Legislative Session)

- **Other:** The agency has not had the opportunity since the audit was completed to implement the recommendation.

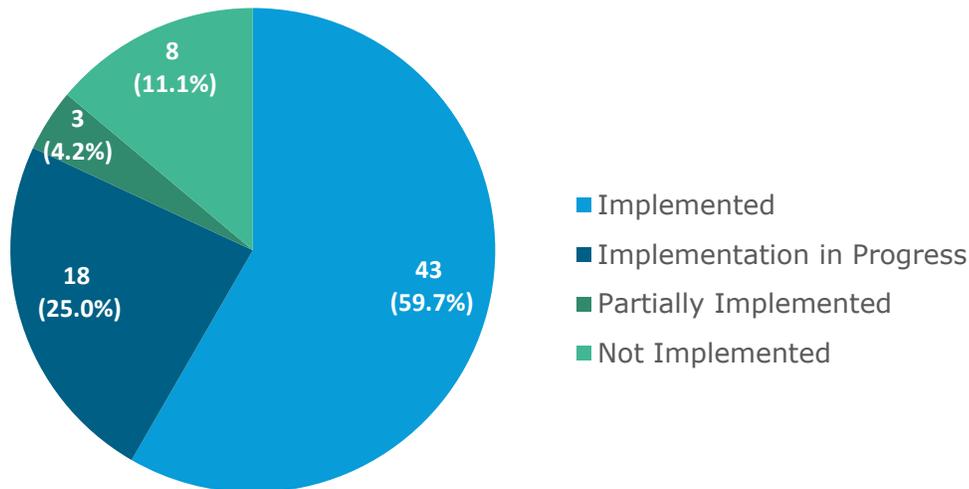
Exhibit 1 lists the audits selected for this review, the responsible agencies, the date the audit report was issued, and the number of recommendations.

Exhibit 1 Audits Selected for Follow Up				
Audit*	Agency	Issue Date	Number of Recommendations Reviewed	Page
Status Update: Capital Area Groundwater Conservation Commission	Capital Area Groundwater Conservation Commission	7/14/2021	14	6
Purchase and Travel Card Programs	Division of Administration, Office of State Travel	10/20/2021	9	11
Regulation of the Mental Health Counseling and Marriage and Family Therapy Professions	Louisiana Licensed Professional Counselors Board of Examiners	11/10/2021	3	14
Improper Payments in the Unemployment Insurance Program: Overpayments and Rule Violations	Louisiana Workforce Commission	11/10/2021	4	16
Challenges in Louisiana's Efforts to Address Domestic Violence	Louisiana Commission on Law Enforcement	12/16/2021	2	19
Temporary Assistance for Needy Families	Department of Children and Family Services	12/22/2021	4	24
Improper Payments in the Unemployment Insurance Program: Ineligible Recipients Based on State Employment	Louisiana Workforce Commission	2/9/2022	3	27
Louisiana Housing Corporation	Louisiana Housing Corporation	2/17/2022	9	29
Louisiana Highway 3034 Sullivan Road Improvement Project	Department of Transportation and Development	3/3/2022	2	33
Election Integrity	Louisiana Department of State	3/9/2022	5	35
Hurricane Ida Preparation and Response	Governor's Office of Homeland Security and Emergency Preparedness	3/24/2022	8	41
Unemployment Insurance Program: Accuracy of IRS Form 1099-G Filings	Louisiana Workforce Commission	5/18/2022	2	45
Regulation of the Psychology Profession	Louisiana State Board of Examiners of Psychologists	6/1/2022	7	47

* Copies of these reports can be found on LLA's website at <https://www.la.gov/reports-data/>.

Summary of Results: Of the 72 recommendations, 64 (88.9%) were either implemented, partially implemented, or are in the process of being implemented, and 8 (11.1%) have not been implemented.

**Exhibit 2
Recommendation Status**



Source: Prepared by legislative auditor's staff using information provided by agencies.

Notable Changes as a Result of Report Recommendations. Agency implementation of audit recommendations have resulted in the following notable improvements:

- **The Department of State (DOS) is working with other states, such as Alabama, to share voter registration data to enable Louisiana's DOS to challenge voters with newer activity in another state.** According to DOS, it is also looking into other data comparison services for address confirmation.
- **To help improve the process of pre-election testing of voting machines, DOS now requires Parish Boards of Election Supervisors (PBES) to sign test vote result tapes after verifying the accuracy of the test.** In parishes with a large number of test vote tapes, the Boards sign a test vote certificate, wherein the Board members state that they have reviewed all test vote tapes and confirm that the test results are accurate.
- **The Capital Area Groundwater Conservation Commission established restrictions in June 2022 that allows only wells devoted exclusively for public consumption purposes for the 1,000-foot; 1,500-foot; and 1,700-foot sand stratas.** No industrial wells are allowed in these stratas. This action helps the Commission regulate saltwater intrusion into the Southern Hills Aquifer beneath Baton Rouge and ensure freshwater is available to the public.

- **The Peace Officer Standards and Training Council² (POST) completed and made available Domestic and Family Matters Training Modules to all law enforcement officers on its training website.** The trainings include Responding to Calls of Domestic Violence; Dynamics of Domestic Violence; and Elderly Victimization: Violent Crimes, Frauds, Scams.

Examples of Legislation Enacted Related to Matters for Legislative Consideration (MLC). Performance audit reports may include MLCs which are suggested areas the legislature may wish to consider related to findings in our audit or other reports.

- **Act 309 of the 2023 Regular Legislative Session** provided for the immediate entry of protective orders into the Louisiana Protective Order Registry when certain conditions or criteria exist.
- **Act 75 of the 2022 Regular Legislative Session** enhanced penalties for violation of a protective order when committed while in possession of a firearm.
- **ACT 2 of the 2024 Regular Legislative Session** required DOS to conduct an annual canvass in order to update voter registration records. During the canvass, DOS is to identify registered voters for whom there is not a corrected address and who have not participated in an election, updated their registration information, or taken other specified actions in the previous 10 years; and to send such persons an address confirmation notice and place the names of such registrants on the inactive list of voters.
- **Act 321 of the 2024 Regular Legislative Session** created uniformity on what information is required for absentee by mail ballots. Absentee by mail ballots shall be deemed challenged if it is missing certain information. This will be applied statewide, addressing the inconsistency across parishes and parish boards of election supervisors.
- **Act 639 of the 2022 Regular Legislative Session** directed DOS to develop a rule that creates uniformity for what absentee by mail ballots are referred to the PBES. The final rule was published in August 2024 and requires that any ballot that was subject to the cure process to automatically be referred to the PBES. This rule addresses the inconsistency among registrars of voters who treated these ballots differently.

² POST is responsible for training for law enforcement agencies in the state and the Louisiana Commission on Law Enforcement carries out the staff functions of POST.

- **ACT 741 of the 2022 Regular Legislative Session** required DOS to adopt and implement uniform policies and procedures for the conduct of a post-election tabulation audit of paper ballots and records.

Examples of Recommendations Agencies Have Not Implemented.

Agencies either said that they do not plan on implementing the recommendation, they do not have immediate plans to implement the recommendation but may do so in the future, or they intended to but could not implement the recommendation.

- **According to the Capital Area Groundwater Conservation Commission (Commission), it cannot change its fee structure to charge variable rates for different users due to existing law.**
The Commission stated that higher fees at each household or user would certainly assist in conservation. However, wells under the jurisdiction of the District serve multiple users and such a rate structure on public supply would probably not be effective. However, such a rate structure on industrial users may prompt conservation or movement to alternate water sources (e.g., Mississippi River or shallow sands).
- **The Office of State Travel (OST) cannot eliminate or restrict forced transactions due to system limitations of its contracted bank that processes LaCarte Purchase Card transactions.**
Vendors have the ability to bypass a card's single transaction limit by forcing transactions. For example, a cardholder may be attempting to purchase goods or services that the vendor believes are for a legitimate purpose, and the vendor may manually process the transaction to complete the sale. It is important that forced transactions are reviewed to identify transactions that do not comply with purchasing rules such as single transaction limits but OST stated that it has no control over forced transactions and cannot easily identify them.
- **The Louisiana Housing Corporation (LHC) has not developed a process to improve its evaluation of the executive director by seeking input from staff and other stakeholders and ensuring each Board member provides feedback by a set deadline.**
According to LHC, the current executive director's contract does not include provisions for stakeholder and staff feedback.

Status Update: Capital Area Groundwater Conservation Commission

Capital Area Groundwater Conservation Commission

July 14, 2021

We conducted this review to provide an update on the status of Capital Area Groundwater Conservation Commission's (Commission) implementation of recommendations we made in the May 2019 audit report *Regulation of Groundwater Resources – Greater Baton Rouge Area*.³ The Board of Commissioners is the decision-making body for the Capital Area Groundwater Conservation District (District). Effective regulation is important to ensure the long-term sustainability of the Southern Hills Aquifer System, which supplies water to the greater Baton Rouge area. Louisiana Revised Statute (R.S.) 38:3071 *et. seq.* created the Commission in 1974. These laws require that the Commission effectively reduce and manage saltwater encroachment and manage groundwater withdrawals. The Commission regulates wells that are used to withdraw water for industry and public supply. It does not regulate wells used for agricultural, horticultural, and individuals' domestic wells.

The Capital Area Groundwater Commission implemented five (35.7%) recommendations, is in the process of implementing eight (57.1%) recommendations, and did not implement one (7.2%) recommendation.

³[https://app2.lla.state.la.us/publicreports.nsf/0/782ad0921011af4e862583f60053da0d/\\$file/0001caa9.pdf?openelement&.7773098](https://app2.lla.state.la.us/publicreports.nsf/0/782ad0921011af4e862583f60053da0d/$file/0001caa9.pdf?openelement&.7773098)

Objective: To provide an update on the implementation of recommendations made to the Capital Area Groundwater Conservation Commission in May 2019.

Recommendation ⁴	Recommendation Status/ Summary of Agency's Response
<p>1. The Commission should ensure all information is complete in its database so the information can be used to monitor water withdrawal from the Southern Hills Aquifer System.</p>	<p><i>Implementation in Progress</i></p> <p>According to the Commission, the database is continually being updated to include all wells within the jurisdiction of the District. Most permits are currently in paper format and are being converted into digital format which, upon completion, will be put on the Commission's website.</p> <p>LLA Comment: While there is evidence that the Commission is comparing SONRIS⁵ and Office of Conservation's (OC) list of wells to help ensure completeness of the database, it is unclear if this process is formally required in Commission policies/procedures. Formally requiring the ongoing comparison of the Office of Conservation's list of wells in SONRIS would help ensure that the Commission's database includes all wells within its jurisdiction.</p>
<p>2. The Commission should reconcile its population of wells against the Office of Conservation's well registry to help ensure they have a complete population of wells to regulate.</p>	<p><i>Implementation in Progress</i></p> <p>According to the Commission, the District has reconciled its data base with that of the OC and is continually updating the list.</p>

⁴ The July 2021 status report found recommendations 12 - 13 and 16 - 18 to be fully implemented. As a result, we did not need to follow up on the status of these recommendations for this report.

⁵ The Department of Natural Resources' Strategic Online Natural Resources Information System

Objective: To provide an update on the implementation of recommendations made to the Capital Area Groundwater Conservation Commission in May 2019.

Recommendation ⁴	Recommendation Status/ Summary of Agency's Response
<p>3. The Commission should consider setting limits to restrict withdrawals from the 1,500- and 2,000-foot sands that actually will decrease production from the aquifer in order to address saltwater intrusion.</p>	<p><i>Implementation in Progress</i></p> <p>According to the Commission, the Board of Commissioners of the District has established restrictions as follows: 25 million gallons per day (mgd) for the 1,500 foot (ft) sand; 23.5mgd for the 2,000 ft sand; and 15.25mgd for the 2,000 ft sand in the industrial zone. The flows from each sand are analyzed using new flow data and reported to the Board quarterly. The Commission stated that these restrictions are continually being reviewed and may be modified in the future based on scientific and geologic data which establishes the acceptable pumping rates.</p> <p>LLA Comment: While the Commission provided minutes of a Commission meeting in which the Executive Director discussed these restrictions, the Commission was not able to provide that it has formally adopted these restrictions in its rules and regulations.</p>
<p>4. The Commission should ensure it reserves the 1,500-/1,700- foot sands for public supply by not allowing any new wells to be installed in these sands unless they are for public consumption purposes.</p>	<p><i>Implemented</i></p> <p>The Board of Commissioners of the District established restrictions (<i>Louisiana Administrative Code Title 56, Part V, 13:1303</i>) in June 2022 for the following sand stratas for public supply only: 1,000 ft; 1,500 ft; 1,700 ft. No industrial wells are allowed in these stratas.</p>
<p>5. The Commission should continue to monitor the scavenger well in the 1,500-foot sand to determine if it is successful in addressing saltwater intrusion and whether it is an appropriate option for the 2,000-foot sand.</p>	<p><i>Implementation in Progress</i></p> <p>According to the Commission, the District has contracted with geologic experts at LSU and Texas Tech to determine if the scavenger well system is beneficial or detrimental to the aquifer system. In addition, the District receives data every year from the well owner relative to both the produced fresh water and the chloride-heavy water which is disposed into the Mississippi River.</p>

Objective: To provide an update on the implementation of recommendations made to the Capital Area Groundwater Conservation Commission in May 2019.	
Recommendation ⁴	Recommendation Status/ Summary of Agency's Response
<p>6. The Commission should define "northward away" when approving how close a new well can be installed to the Baton Rouge Fault Line.</p>	<p><i>Implemented</i></p> <p>The District now utilizes the 3D model created by LSU under a contract with the Water Institute of the Gulf to determine if a new well will have a detrimental effect on the salt water intrusion which crosses the Southern fault. Scientists and geologists establish the parameters to determine the acceptable pumping rates and locations for each new permit.</p>
<p>7. The Commission should consider limiting usage by well in order to better manage the withdrawal of water from the aquifer and give it a mechanism to enforce the limits it sets for each sand.</p>	<p><i>Implementation in Progress</i></p> <p>According to the Commission, new permits issued contain a maximum allowable pumping volume. These pumping limits are determined on a case-by-case basis based an analysis of the immediate and future impacts (50-year forecast) that the proposed well would have on the saltwater plumes, as well as the drawdown levels of the aquifer by using a 3-D model. The Commission also stated that the new metering and monitoring system will verify that these limits are not exceeded. The Board of Commissioners is now considering time limits on each Permit. Thus, failure to abide by pumping restrictions could result in permits being revoked or not being renewed.</p> <p>LLA Comment: The Commission should consider adopting formal rules/regulations requiring this for all future well permits.</p>
<p>8. The Commission should consider other fee structures to encourage conservation, such as implementing a fee structure that charges a higher fee at a higher rate of production. This should include working with the Legislature to clarify that R.S. 38: 3076(A)(14) allows the Commission to enforce a fee structure for rates of usage as long as it is the same rate structure for all users of the aquifer purposes.</p>	<p><i>Not Implemented</i></p> <p>According to the Commission, it cannot implement this change due to existing law and, to date, there has been no desire in the Legislature to implement such a change in law. The Commission further stated that higher fees at each household or user would certainly assist in conservation. However, wells under the jurisdiction of the District serve multiple users and such a rate structure on public supply would probably not be effective. However, such a rate structure on industrial users may prompt conservation or movement to alternate water sources (e.g., Mississippi River or shallow sands).</p>

Objective: To provide an update on the implementation of recommendations made to the Capital Area Groundwater Conservation Commission in May 2019.	
Recommendation ⁴	Recommendation Status/ Summary of Agency's Response
9. The Commission should ensure it collects fees on all wells that meet the regulation standards.	<p><i>Implemented</i></p> <p>The District has moved away from the self-reporting method. Direct billing with accurate metering will allow for the District to collect all fees. According to the Commission, all current well owners have been paying on a timely basis, except for one company which has refused to pay since the last quarter of 2023. Fines for late payments are being assessed.</p>
10. The Commission should consider using its authority in state law to require all wells regulated by the Commission to be metered for recording withdrawal amounts.	<p><i>Implemented</i></p> <p>According to the Commission, of the approximately 320 operating wells within the District, 148 have already been retrofitted with District-provided meters and monitoring systems. Hourly flow data is being provided directly to the District and invoices are sent to each well owner at the end of each quarter. Act 494 of the 2024 Regular Legislative Session requires the remaining 172 wells to have properly calibrated and maintained meters to be installed with hourly flow data being reported to the District each month.</p>
11. The Commission should develop a process to conduct inspections to verify withdrawal amounts on wells to ensure they are collecting the correct amount in fees.	<p><i>Implementation in Progress</i></p> <p>Act 494 of the 2024 Regular Legislative Session gives the District the authority to audit all well measurement devices each year. According to the Commission, the 148 wells using the independent metering and monitoring system are already under a yearly audit. The District is now drafting new rules for the remaining 172 wells for yearly auditing procedures.</p>
14. The Commission should consider charging an application fee for new well permits and developing penalties to well owners if they fail to obtain a permit before installing a new well.	<p><i>Implemented</i></p> <p>The Application process is now conducted in two steps. The well drilling permit, which now costs \$2,000, is first approved after scientific review. Once constructed, the actual construction is verified before the District issues an operations permit. The Board is now considering a time limit on each operating permit so that failure to abide by pumping restrictions and the rules of operations could result in permits being revoked or not being renewed. Failure to abide by these rules can also result in fines up to \$1,000 per day per well in violation.</p>

Objective: To provide an update on the implementation of recommendations made to the Capital Area Groundwater Conservation Commission in May 2019.

Recommendation ⁴	Recommendation Status/ Summary of Agency's Response
<p>15. The Commission should ensure its management plan includes a timeline to control saltwater movement, specific performance measures on controlling saltwater, and a financial plan to ensure the Commission's revenues meet their regulatory priorities they establish.</p>	<p><i>Implementation in Progress</i></p> <p>According to the Commission, phase II of a technical report by the Water Institute of the Gulf will contain recommendations by the engineers, geologists, and scientists for the control of the salt water movement with an estimate of costs. In addition, the 3D model will allow the Board to make decisions based on good science and engineering so that the existing problem will not be made worse. New sources of revenues are also being considered by the District, including grants, so that increases in the pumping fees can be minimized.</p>
<p>19. The Commission should consider investing in educating citizens on the need for conservation and how to reduce withdrawals from the aquifer to help reduce saltwater migration.</p>	<p><i>Implementation in Progress</i></p> <p>According to the Commission, it has \$50,000 reserved for public education and outreach purposes. However, the Commission stated that since one company refused to pay the pumpage fees since the last quarter of 2023, the District has been forced to operate at approximately 48% income. Therefore, all such activities are temporarily suspended.</p>

Purchase and Travel Card Programs

Division of Administration, Office of State Travel

October 20, 2021

We evaluated the Division of Administration’s Office of State Travel (OST) monitoring activities over the LaCarte Purchase Card (P-Card) and Travel Card (T-Card) Programs during calendar years 2016 through 2020. P-Cards and T-Cards are credit cards used by authorized state employees to make purchases on behalf of their entity. State agencies, institutions of higher education, boards, and commissions that participate in the card programs issue cards to certain employees to use for purchases related to state business, such as office supplies, conference travel, and advertising services. We conducted this audit because the obligations resulting from these transactions are direct liabilities of the state.

OST implemented five (55.6%) recommendations, is in the process of implementing one (11.1%) recommendation, partially implemented one (11.1%) recommendation, and did not implement two (22.2%) recommendations.

Finding 1: Card usage increased from calendar years 2016 through 2019, with the number of card transactions increasing 17.4% – from 474,862 to 557,560 – and the amount of these transactions increasing 19.6% – from \$161.3 million to \$192.9 million. Some entities, like institutions of higher education, use these cards more frequently than other agencies. For example, LSU institutions spent \$300.8 million (34.8%) of the \$863.3 million in card purchases in calendar years 2016 through 2020.

Recommendation	Recommendation Status/ Summary of Agency’s Response
No Recommendations	N/A

Finding 2: While OST has monitoring activities to detect entities and transactions that do not comply with program policies, it could improve its oversight by enhancing its use of data analytics and resolving data limitations to more effectively identify instances of noncompliance.

Recommendation	Recommendation Status/ Summary of Agency’s Response
<p>1. OST should incorporate risk-based sampling methods into its routine analysis to ensure that high-risk transactions are reviewed as part of its monitoring.</p>	<p style="color: red; font-weight: bold;"><i>Implemented</i></p> <p>In January 2023, OST staff began looking at all restricted Merchant Category Code (MCC) purchases rather than a sample. Staff also began using more keyword searches, such as appliances and Apple products, to identify questionable transactions.</p>

Finding 2: While OST has monitoring activities to detect entities and transactions that do not comply with program policies, it could improve its oversight by enhancing its use of data analytics and resolving data limitations to more effectively identify instances of noncompliance.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>2. OST should ensure that entities obtain an exception for transactions with restricted MCCs as required by OST policy.</p>	<p><i>Implementation in Progress</i></p> <p>In August 2022, OST compiled a list of permanent exceptions for each agency. According to OST, this list is matched against the MCC report that is ran during an agency's compliance review. This has been done for 77 agency card programs to date with 40 remaining. OST estimated the remaining will be completed by June 2025.</p>
<p>3. OST should ensure that changes to individual cardholder's cards to accommodate MCC exception requests are not applied to individuals who do not have approval to use those MCCs.</p>	<p><i>Implemented</i></p> <p>Agencies now have their own MCC groups rather than sharing them with all state agencies. According to OST, this allows it to drop an MCC into an agency-specific MCC group rather than a group that is available statewide. OST began corrections to each agency beginning January 2022 and completed the process in May 2024 as each agency needed to be done individually.</p>
<p>4. OST should ensure it develops a comprehensive list of approved exceptions to more easily identify if transactions are for approved MCCs.</p>	<p><i>Implemented</i></p> <p>Beginning June 2021, all MCCs that came for approval were added to a tracking sheet. Historical information was added by the OST compliance team as the agency reviews came up. OST also implemented an online repository for all exceptions in July 2023. The repository is searchable by agency and MCC.</p>
<p>5. OST should ensure that it has complete lists of MCCs for the card programs and entities, as well as when MCCs that are usually restricted are allowed for cardholders during circumstances such as emergencies.</p>	<p><i>Implemented</i></p> <p>According to OST, it updates the MCC list available on its website as needed. All MCCs are allowable during declared emergencies other than any cash related MCCs. Emergency profiles are only to be used by agencies responding to an emergency or to remain operational during an emergency. These are monitored daily once an emergency is declared. OST runs a report to see which agencies are using the Emergency Spend Control Profile. Once the declaration is expired, OST requires agencies to return the cards back to their normal operating Spend Control Profile unless they provide written justification on the need for the profile to remain on a card. OST also stated that transactions placed on cards using an emergency profile are monitored.</p>

Finding 2: While OST has monitoring activities to detect entities and transactions that do not comply with program policies, it could improve its oversight by enhancing its use of data analytics and resolving data limitations to more effectively identify instances of noncompliance.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>6. OST should work with entities to more effectively identify and cancel cards when cardholders separate from employment so purchases are not improperly made.</p>	<p><i>Partially Implemented</i></p> <p>According to OST, this is the responsibility of each agency. OST is not notified when an employee separates from an agency. This responsibility is contained in OST's training and agencies should be conducting exit interviews that contain cardholder/approver activities. OST now asks for termination/separation dates for all closed cards within the timeframe being reviewed on each agency. OST compares this information to the Card Maintenance Report and if any cards remained opened after the separation date, OST runs reports to verify there were no transactions processed after the separation date.</p>
<p>7. OST should work to resolve data limitations that reduce the effectiveness of its monitoring activities, including single transaction limit (STL) and forced transactions.</p>	<p><i>Not Implemented</i></p> <p>According to OST, after the completion of the audit, it asked its contracted bank if there was any way to eliminate/restrict forced transactions all together and was told this was not possible due to limitations of the bank's system that is used to process credit card transactions. OST stated that it has no control over forced transactions and cannot easily identify them.</p>
<p>8. OST should continue to work with Bank of America to develop a report that will identify dormant cards with an STL greater than \$1.</p>	<p><i>Implemented</i></p> <p>According to OST, this was fully implemented in January 2024. When a card status report is run, any card that has been inactive for 12 months that does not have an approval is sent to the agency to either request an approval or cancel the card. This includes verifying that all cards dormant for 12 months or more are at a suspended status with a \$1 limit.</p>
<p>9. OST should consider identifying a way to uniquely identify vendors.</p>	<p><i>Not Implemented</i></p> <p>According to OST, this is a limitation by the vendor and the contracted bank's system that is used to process credit card transactions. The name that populates is the name used by the vendor's credit card processor. OST stated that it will likely need a third-party software that would be capable of filtering and renaming the data to implement this recommendation.</p>

Regulation of the Mental Health Counseling and Marriage and Family Therapy Professions

Louisiana Licensed Professional Counselors Board of Examiners

November 10, 2021

We evaluated whether the Louisiana Licensed Professional Counselors Board of Examiners (LPCBE or Board) effectively regulated the professions of mental health counseling and marriage and family therapy during fiscal years 2019 through 2021 to ensure compliance with the Louisiana Mental Health Counselor Licensing Act.⁶ LPCBE is legislatively mandated⁷ to license and regulate persons who provide mental health counseling or marriage and family therapy. As of October 2021, LPCBE regulated 5,762 professional counselors, 1,400 provisional⁸ professional counselors, 1,153 marriage and family therapists, and 108 provisional marriage and family therapists.

LPCBE implemented all three (100.0%) recommendations.

Finding 1: Although state law granted LPCBE the authority to conduct background checks on initial and renewing applicants in January 2014, LPCBE did not start conducting background checks on initial applicants until five years later in January 2019, and has not yet started conducting background checks on individuals renewing their licenses. As a result, 3,627 (69.4%) of 5,223 current licensees have not received background checks as of June 2021.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>1. LPCBE should begin conducting criminal background checks on renewal licensees until it has reviewed the criminal history of all current licensees.</p>	<p style="color: red; font-weight: bold;"><i>Implemented</i></p> <p>LPCBE implemented this requirement beginning with the 2022 and 2023 renewals of licenses. The first email was sent to all licensees on January 25, 2022. The Board's data system was updated to notify licensees on their online licensure dashboard once the fingerprint background check was received. LPCBE approved a matrix for disciplinary actions if licensees do not inform the board of a charge or arrest.</p>

Finding 2: LPCBE did not report 16 (34.8%) of the 46 adverse actions it issued to the National Practitioner Data Bank (NPDB) during fiscal years 2019 through 2021 in

⁶ R.S. 37:1101, *et seq.*

⁷ R.S. 37:1102, 1104, 1107, and 1116

⁸ Individuals who are only allowed to practice under direction and supervision of Board-approved supervisors while obtaining post-graduate degree experience required for licensure as a licensed professional counselor or licensed marriage and family therapist.

accordance with federal regulations. In addition, the Board is not required to query the NPDB prior to issuing or renewing licenses. As a result, it may be making decisions without important disciplinary information on applicants from other states.

Recommendation	Recommendation Status/ Summary of Agency's Response
2. LPCBE should ensure that it reports all adverse actions to the National Practitioner Data Bank within 30 days as required by federal law.	<p><i>Implemented</i></p> <p>According to LPCBE, all disciplinary actions have been reported to the NPDB.</p>
3. LPCBE should request "Continuous Query" reports from the National Practitioner Data Bank for all applicants to ensure the Board receives accurate, timely notice of actions taken by other states and healthcare entities.	<p><i>Implemented</i></p> <p>All applicants were submitted to the NPDB before licensure effective November 1, 2021, and the Board's database was imported to the NPDB database for continuous query.</p>

Finding 3: LPCBE's process to resolve complaints and issue enforcement actions complies with regulatory best practices. Specifically, LPCBE has developed timeframes for investigating complaints and has adopted a disciplinary matrix that helps the Board make consistent and appropriate decisions.

Recommendation	Recommendation Status/ Summary of Agency's Response
No Recommendations	N/A

Improper Payments in the Unemployment Insurance Program: Overpayments and Rule Violations

Louisiana Workforce Commission

November 10, 2021

We evaluated the Louisiana Workforce Commission’s (LWC) Unemployment Insurance program (State UI) and federally-funded COVID-19

LWC implemented all four (100.0%) recommendations.

pandemic-related unemployment assistance programs (Federal UI) to determine if claimants were overpaid or improperly paid unemployment benefits during the COVID-19 pandemic. As a part of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), the Federal government created the Pandemic Unemployment Assistance (PUA) benefit program for individuals, such as contractors, gig (occasional) workers, or other individuals who are not eligible for regular State UI benefits. We conducted this audit because of the significant increase in costs and the number of applicants for State and Federal UI during the COVID-19 pandemic. This was the first of three reports we issued during fiscal year 2022 on the State and Federal UI programs.

Objective: To identify potential overpayments or improper unemployment benefit payments LWC made to claimants.	
Recommendation	Recommendation Status/ Summary of Agency’s Response
<p>1. LWC should establish controls to ensure that individuals do not receive payments for the same benefit week under multiple State UI and other programs.</p>	<p style="color: red; font-weight: bold;"><i>Implemented</i></p> <p>According to LWC, the overpayment and rule violations LLA detected during the pandemic period had multiple root causes. The urgency for the implementation of these Federal programs did not allow for proper and extensive development, testing and implementation, and this resulted in wrong or missing business rules or bad data changes that may not have otherwise occurred under normal conditions. Throughout the pandemic period, LWC worked to identify these deficiencies and implement additional controls to prevent these types of errors from occurring. If the system attempts to pay the same benefit week under multiple programs, the week(s) populate on a Payment Exception report. This “Payment Exception” prevents payment and flags the week(s) for LWC staff review.</p>
<p>2. LWC should establish controls to ensure that it does not pay more than the maximum allowable amount for</p>	<p style="color: red; font-weight: bold;"><i>Implemented</i></p> <p>According to LWC, the overpayment and rule violations LLA detected during the pandemic period had multiple</p>

Objective: To identify potential overpayments or improper unemployment benefit payments LWC made to claimants.	
Recommendation	Recommendation Status/ Summary of Agency's Response
<p>any one week of unemployment benefits for any benefit program.</p>	<p>root causes. The urgency for the implementation of these Federal programs did not allow for proper and extensive development, testing, and implementation, and this resulted in wrong or missing business rules or bad data changes that may not have otherwise occurred under normal conditions. LWC further stated that throughout the pandemic period, it worked to identify these deficiencies and implement additional controls to prevent these types of errors from occurring. If the UI system attempts to pay more than the maximum allowable amount for any one week of unemployment benefits for any benefit program, the week(s) populate on a Payment Exception report. This "Payment Exception" prevents payment and flags the week(s) for LWC staff review.</p>
<p>3. LWC should establish controls to ensure that it does not make duplicate payments for unique individual transactions.</p>	<p><i>Implemented</i></p> <p>According to LWC, the overpayment and rule violations LLA detected during the pandemic period had multiple root causes. The urgency for the implementation of these Federal programs did not allow for proper and extensive development, testing and implementation, and this resulted in wrong or missing business rules or bad data changes that may not have otherwise occurred under normal conditions. LWC further stated that throughout the pandemic period, it worked to identify these deficiencies and implement additional controls to prevent these types of errors from occurring. If the UI system attempts to make duplicate payments for unique individual transactions, the week(s) populate on a Payment Exception report. This "Payment Exception" prevents payment and flags the week(s) for LWC staff review.</p>
<p>4. LWC should investigate instances in which it appears to have made potential improper payments and re-coup dollars as appropriate.</p>	<p><i>Implemented</i></p> <p>According to LWC, it continues to investigate instances where it appears to have made potential improper payments and re-coup dollars as appropriate. Overpayments that are the result of system/programming errors are eligible for waiver consideration and also subject to prescription five years from the date the benefit year ends.</p>

Challenges in Louisiana’s Efforts to Address Domestic Violence

Louisiana Commission on Law Enforcement

December 16, 2021

We reviewed challenges Louisiana faces in its efforts to address domestic violence.⁹ We conducted this audit because, in 2017, Louisiana had the second-highest rate of female homicide in the nation and the fifth-highest in 2018,¹⁰ with approximately 60% of female homicide victims killed by intimate partners in each year. Multiple entities in Louisiana are involved in addressing domestic violence. For example, the Department of Children and Family Services (DCFS) and the Louisiana Commission on Law Enforcement (LCLE) administer federal grants to service providers; law enforcement responds to calls and is often the first point of contact in domestic violence cases; and the judicial system prosecutes cases and issues protective orders.

LCLE implemented the two (100.0%) recommendations.

Legislation was enacted relating to five Matters for Legislative Consideration.

Finding 1: Lack of domestic violence shelter beds and support services to meet the needs of all victims is an ongoing challenge in Louisiana. More funding, consistent funding levels, and more flexibility in how funds can be spent could help improve service delivery to victims.

Recommendation	Recommendation Status/ Summary of Agency’s Response
No Recommendations	N/A

⁹ For this report we used the term domestic violence to represent domestic violence, domestic abuse, intimate partner violence, family violence, dating violence, and similar terms.

¹⁰ Violence Policy Center, [“When Men Murder Women: An Analysis of 2017 Data,” September 2019](#) and [“When Men Murder Women: An Analysis of 2018 Data,” September 2020](#)

Finding 2: State laws intended to protect victims, such as the issuance of protective orders, are not consistently implemented across the state. For example, protective orders may not always be served to abusers for a variety of reasons, and according to the Supreme Court and sheriffs, not all sheriff's offices submitted proof of service to the Louisiana Protective Order Registry (LPOR)¹¹, as required by state law. In addition, not all sheriff's offices have developed policies and procedures for the firearm relinquishment process as required by law.

Recommendation	Recommendation Status/ Summary of Agency's Response
No Recommendations	N/A

Matters for Legislative Consideration (MLC)

LLA made three MLCs regarding this finding:

Matter for Legislative Consideration 2: The legislature may wish to urge the Supreme Court to work with the Domestic Violence Prevention Commission to use the data collected in LPOR to identify best practices and strategies to improve the number of protective orders successfully served.

Matter for Legislative Consideration 3: The legislature may wish to consider a mechanism to ensure that the sheriffs in each parish comply with state law requirements in the Louisiana Code of Civil Procedure, Article 1292 regarding transmitting proof of serving a protective order to LPOR.

Matter for Legislative Consideration 4: The legislature may wish to consider a mechanism to ensure that the sheriffs in each parish comply with state law requirements in Title XXXV of the Louisiana Code of Criminal Procedure, Articles 1001 – 1004 regarding the relinquishments of firearms.

The following legislation was enacted related to these MLCs:

Senate Resolution (SR) 5 of the 2023 Regular Legislative Session created the Protective Order Procedure and Records Task Force to study the best methods to ensure protective order records are kept properly and efficiently.

Act 309 of the 2023 Regular Legislative Session provided for the immediate entry of protective orders into LPOR when certain conditions or criteria exist.

Act 75 of the 2022 Regular Legislative Session enhanced penalties for violation of a protective order when committed while in possession of a firearm.

Act 484 of the 2022 Regular Legislative Session required reporting of aggregate firearm transfer data to the LCLE.

¹¹ The Louisiana Protective Order Registry (LPOR) is a statewide registry established by R.S. 46:2136.2 for temporary restraining orders, protective orders, preliminary injunctions, permanent injunctions, and court-approved consent agreements that are issued to prevent domestic abuse.

Finding 3: While state law requires law enforcement training on domestic violence, other entities involved in addressing domestic violence are not required to have such training. For example, there is no requirement for judges and district attorneys to receive domestic violence training. In addition, LCLE has not completed a domestic violence awareness training program required by state law for law enforcement officers.

Recommendation	Recommendation Status/ Summary of Agency’s Response
<p>1. Peace Officer Standards and Training Council (POST)¹² should complete a domestic violence awareness training program to include all requirements in state law.</p>	<p><i>Implemented</i></p> <p>As of August 2024, POST completed and made available the following Domestic and Family Matters Training Modules to all law enforcement officers on the POST training website:</p> <ul style="list-style-type: none"> • Responding to Calls of Domestic Violence • Making the Arrest Decision • Dynamics of Domestic Violence • Elderly Victimization: Violent Crimes, Frauds, Scams • Protective Order Registry • Elderly Abuse in Later Life • Louisiana Victim Information & Notification Everyday (LA VINE) • Investigation Domestic Violence: Strangulation • The Neurobiology of Trauma • Elder Abuse
<p>2. POST should develop a process to maintain a list of all law enforcement officers who complete the domestic violence awareness training program as required by state law.</p>	<p><i>Implemented</i></p> <p>A curriculum feature was developed and installed within the POST training system in June 2022. This feature allows each law enforcement agency’s training coordinator to ensure their employees complete the required training. In addition, LCLE’s POST data system tracks all in-service training.</p>

¹² LCLE carries out the staff functions of POST. POST is responsible for developing and evaluating the curriculum of mandatory basic training courses, developing and monitoring ongoing in-service training courses, firearms training, and other advanced training for law enforcement agencies in the state.

Finding 3: While state law requires law enforcement training on domestic violence, other entities involved in addressing domestic violence are not required to have such training. For example, there is no requirement for judges and district attorneys to receive domestic violence training. In addition, LCLE has not completed a domestic violence awareness training program required by state law for law enforcement officers.

Matters for Legislative Consideration

LLA made the following MLC regarding this finding:

Matter for Legislative Consideration 5: The legislature may wish to urge the Louisiana Supreme Court or another entity to create in-depth domestic violence guidance for judges.

The following legislation was enacted relating to this MLC:

HCR 70 of the 2022 Regular Legislative Session requested the Louisiana Supreme Court to implement a minimum continuing legal education requirement for district attorneys and judges on the topic of domestic violence.

Finding 4: Intervention programs for perpetrators, which aim to protect victims and prevent future abuse, have no oversight or consistency across the state. Unlike domestic violence shelters, which must follow standards and be inspected by DCFS, Louisiana has no entity responsible for oversight and monitoring of intervention programs for perpetrators of domestic violence and does not mandate that these programs follow standards that would help ensure consistency and accountability.

Recommendation	Recommendation Status/ Summary of Agency’s Response
No Recommendations	N/A

Finding 5: Awareness efforts in public schools could be strengthened to better identify and prevent domestic violence incidents. Although state law requires that public schools provide education on dating violence for students and employees, not all Louisiana public schools meet these requirements. As a result, all students may not receive dating violence education or learn how to report instances of dating violence.

Recommendation	Recommendation Status/ Summary of Agency's Response
No Recommendations	N/A

Matters for Legislative Consideration

LLA made the following MLC regarding this finding:

Matter for Legislative Consideration 8: The legislature may wish to request an entity, such as the Department of Education or the Board of Elementary and Secondary Education, to disseminate information to each school regarding the dating violence requirements in state law.

The following legislation was enacted relating to this MLC:

Act 180 of the 2022 Regular Legislative Session provided for the instruction and posting of information in public schools regarding child assault awareness and prevention.

Temporary Assistance for Needy Families

Department of Children and Family Services

December 22, 2021

We conducted this audit in response to Senate Resolution 107 of the 2021 Regular Session, which

DCFS is in the process of implementing all four (100.0%) recommendations.

requested the Louisiana Legislative Auditor’s office to investigate the implementation and administration of the Temporary Assistance for Needy Families (TANF) program for the purpose of assessing the fiscal management of the program, efficiency of resource utilization, and effectiveness of state efforts at achieving the four goals of the program. The broad-purpose of the TANF program is to help the states fund a wide range of benefits, services, and activities to address the effects of, and root causes of, child poverty and economic disadvantage.

Objective 1: What programs do Louisiana fund with TANF?	
Recommendation	Recommendation Status/ Summary of Agency’s Response
<p>1. To ensure transparency of administrative costs, DCFS should determine how much administrative costs are associated with each contract and subcontract to capture the complete amount of TANF dollars spent on administrative costs.</p>	<p style="color: #e00000;"><i>Implementation in Progress</i></p> <p>According to DCFS, in 2024, TANF program staff developed a modified budget form to be used with cost reimbursement contracts that would identify and track administrative costs within the contract's allowable costs identified on the budget, on the BA-22 form, and within LaGOV actual expenditure payment data. The modified form and the process will be implemented during fiscal year 2025 as cost reimbursement contracts are negotiated and approved. Informal staff trainings are ongoing.</p>

Objective 2: How does Louisiana’s TANF spending compare to other states?	
Recommendation	Recommendation Status/ Summary of Agency’s Response
No Recommendations	N/A

Objective 3: Are the programs Louisiana funds through TANF effective at meeting the four TANF goals?

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>2. DCFS should establish and track meaningful outcome-based measures to determine whether TANF programs are effective at meeting the TANF goals.</p>	<p><i>Implementation in Progress</i></p> <p>In 2022, TANF program staff began developing meaningful outcome-based measures designed to determine whether TANF goals were being met. According to DCFS, the implementation has occurred over time and it is continuing to improve the performance measures each year. DCFS anticipates that full implementation will occur during fiscal year 2026 and stated that it is currently building a data system that will store and track the performance data along with other data points that will assist the department in ensuring the efficacy of contracts and document the department's monitoring activities. The new system is anticipated to launch during the latter part of fiscal year 2025.</p>
<p>3. DCFS should establish outcome measures specific to the reduction of out-of-wedlock pregnancies for those programs contracted to meet TANF goal #3. Once established, it should require contractors to measure and evaluate these outcomes.</p>	<p><i>Implementation in Progress</i></p> <p>According to DCFS, states have wide latitude to interpret how expenditures are reasonably calculated to accomplish the purposes of TANF. DCFS further stated that it is in the process of re-evaluating how expenditures are reasonably calculated to meet a TANF purpose,¹³ especially those that are not as straightforward or those that have a tenuous connection for TANF purpose/goal #3. The agency works to ensure expenditures are aligned with the correct TANF goals and anticipates that the categorization of expenditures for some programs will be shifted from TANF purpose/goal #3 to TANF purposes/goals #1 or #2. DCFS stated that it intends to develop measures for any programs using TANF purpose/goal #3 to measure out-of-wedlock pregnancy outcomes. It is anticipated that the analysis, recategorizations, and full implementation of the recommendation will be completed by fiscal year 2026.</p>
<p>4. If DCFS expands its cash assistance programs, it should ensure it can meet a higher Work Participation Rate (WPR), if</p>	<p><i>Implementation in Progress</i></p>

¹³ TANF goals are as follows: Goal#1 - Provide assistance to needy families so that children may be cared for in their own homes or in the homes of relatives, Goal#2 - End the dependence of needy parents on government benefits by promoting job preparation, work, and marriage, Goal#3 - Prevent and reduce the incidence of out-of-wedlock pregnancies and establish annual numerical goals for preventing and reducing the incidence of these pregnancies, and Goal#4 - Encourage the formation and maintenance of two-parent families.

Objective 3: Are the programs Louisiana funds through TANF effective at meeting the four TANF goals?

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>the rate increases due to higher caseloads.</p>	<p>According to DCFS, it continues to recognize the limitations that participants face as they struggle to become self-sufficient and it continues to enhance services within the STEP program to improve employment outcomes and increase the Louisiana TANF WPR. According to DCFS, these enhanced services and efforts include:</p> <ul style="list-style-type: none"> • Dedicated support for families in crisis - DCFS staff assist families in overcoming personal and systemic barriers to employment and improve their ability to participate in countable work activities. • Helping families understand their career journey and the related "benefits cliff" impacts - Through the use of a suite of tools designed in conjunction with the Federal Reserve Bank of Atlanta, DCFS staff help families understand their career journey options, the timing for loss of public benefits, the tax and tax credit implications, and how a career ladder can lead to economic mobility. • Work preparation assistance - DCFS staff support participants in developing the skills needed to enter and remain in the workforce. • Stronger workforce partnerships – DCFS, in collaboration with Louisiana Workforce Commission and Louisiana Workforce Development Area 20, are piloting an integrated One Door model of service delivery. The goal of this pilot is to create clear pathways to higher paying, stable employment and expand the types of activities that count towards work participation through robust job training programs. DCFS anticipates a need for an integrated technological system to support the One Door model. <p>DCFS stated that it has hired all available staff for these initiatives but recognizes that staffing needs may evolve over time. The agency is also strengthening integrated workforce services to better connect TANF work-eligible participants to meaningful countable work activities. These enhancement efforts are still in various stages of development and implementation. DCFS expects to see improvements in the WPR by federal fiscal year 2026 as a result of these efforts.</p>

Improper Payments in the Unemployment Insurance Program: Ineligible Recipients Based on State Employment

Louisiana Workforce Commission

February 9, 2022

We evaluated the Louisiana Workforce Commission’s (LWC) Unemployment Insurance program (State UI) and federally-funded COVID-19 pandemic-related

LWC implemented two (66.7%) recommendations and did not implement one (33.3%) recommendation.

unemployment assistance programs (Federal UI) to determine if apparently ineligible employees of the State of Louisiana (State) were paid unemployment benefits. During the COVID-19 pandemic, state government agencies authorized the use of leave (earned or special) and/or transitioned employees to remote work, which allowed state government employees to continue to receive pay for performing their job functions. This was the second of three audits we issued in fiscal year 2022 on the State and Federal UI programs.

Objective 1: To identify potentially improper payments LWC made to state employees who appear to be ineligible for unemployment benefits.

Recommendation	Recommendation Status/ Summary of Agency’s Response
<p>1. LWC should consider obtaining and analyzing LaGov employment data to identify state employees who may not qualify for unemployment benefits.</p>	<p style="color: #c00000;"><i>Implemented</i></p> <p>LWC began receiving LaGov/OSUP employee payroll data in September 2021. LWC investigators use the biweekly data to initiate unreported wage investigations for any individuals identified on the report who are actively filing for unemployment and who were not previously detected by any other existing cross-match.</p>

Objective 1: To identify potentially improper payments LWC made to state employees who appear to be ineligible for unemployment benefits.	
Recommendation	Recommendation Status/ Summary of Agency's Response
<p>2. LWC should consider obtaining lookup access to LaGov Human Resource records.</p>	<p><i>Not Implemented</i></p> <p>LWC does not require lookup access to LaGov Human Resources records. According to LWC, for this to be useful in the department's processes, each and every LWC adjudicator and investigator would need to have access to this lookup. Granting lookup access to so many people would put the security of personally identifiable information (PII) and confidential information at needlessly high risk. The information provided in the LaGov/OSUP cross-match is sufficient for detecting potential unreported wage or employment eligibility concerns. Employers already have a legal obligation to notify LWC of potentially disqualifying separations and respond to any requests for additional information.</p>
<p>3. LWC should continue to investigate state employees who appear to earn more in wages than the amount allowed and recoup dollars as appropriate.</p>	<p><i>Implemented</i></p> <p>According to LWC, it has continued to investigate state employees who appear to earn more in wages than the amount allowed and recoup dollars as appropriate. Prior to LLA's recommendations, cross-matches were already in place to identify state employees who were working and filing. LWC began receiving LaGov/OSUP employee payroll data in September 2021. LWC investigators use the biweekly data to initiate unreported wage investigations for any individuals identified on the report who are actively filing for unemployment and who were not previously detected by any other existing cross-match.</p>

Louisiana Housing Corporation

February 17, 2022

At the request of the Chairman of the Board of Directors of the Louisiana Housing Corporation (LHC), we evaluated LHC’s operational

LHC implemented eight (88.9%) recommendations and did not implement one (11.1%) recommendation.

policies and procedures and compared them to relevant best practices in light of allegations of sexual harassment against the previous two executive directors. During the background phase of our audit, we identified other areas of risk that we included in our review, including evaluating Board practices and conducting a survey to obtain employee perspectives on the organizational culture at LHC.

Finding 1: While LHC’s sexual harassment policy generally complies with state law and recommendations from the Equal Employment Opportunity Commission (EEOC), developing a policy that either prohibits or requires disclosure of relationships between supervisors and staff would help better guard against sexual harassment.

Recommendation	Recommendation Status/ Summary of Agency’s Response
1. LHC should update its sexual harassment policy to include possible disciplinary actions for false reports and a statement notifying its employees of their right to pursue a claim under state or federal law regardless of LHC’s investigation outcome, as required by state law.	<i>Implemented</i> LHC implemented the revised policy effective April 20, 2022. The policy also includes a statement regarding disciplinary action for failure to complete mandatory training.
2. LHC should develop a policy that prohibits or requires disclosure of personal relationships involving supervisors and staff.	<i>Implemented</i> LHC implemented a formal anti-nepotism and personal relationships policy in September 2022. The policy was delivered electronically to all employees with an acknowledgment form attached.

Finding 1: While LHC’s sexual harassment policy generally complies with state law and recommendations from the Equal Employment Opportunity Commission (EEOC), developing a policy that either prohibits or requires disclosure of relationships between supervisors and staff would help better guard against sexual harassment.

Recommendation	Recommendation Status/ Summary of Agency’s Response
<p>3. Given LHC’s history with allegations of sexual harassment, LHC should routinely provide an in-person training on sexual harassment for its employees as recommended by the EEOC.</p>	<p><i>Implemented</i></p> <p>LHC’s sexual harassment policy requires all employees to successfully complete training. According to LHC, all employees are required to complete sexual harassment training annually, and new hires receive a policy overview and training during orientation. LHC provided copies of sign-in sheets for in-person sexual harassment training for managers, supervisors, and executive team members.</p> <p>LHC also stated that additional required trainings will be completed in accordance with Civil Service training mandates.</p>

Finding 2: Developing a formal code of conduct as part of its operational policies would allow LHC to define and communicate its values, principles, and acceptable behavior for its employees and Board members.

Recommendation	Recommendation Status/ Summary of Agency’s Response
<p>4. LHC should develop a formal code of conduct for employees and Board members that includes areas already in policy and additional ones related to conflicts of interest and confidentiality.</p>	<p><i>Implemented</i></p> <p>LHC implemented a formal code of conduct policy in September 2022. The policy was delivered electronically to all employees with an acknowledgment form attached.</p>

Finding 3: While LHC has developed a grievance policy as required by State Civil Service rules, this policy does not include all Civil Service recommendations. In addition, lack of trust in how grievances will be handled may deter employees from filing grievances. According to our survey, 31.5% of respondents felt that LHC would not handle their grievance fairly, and 28.2% indicated that they did not feel comfortable bringing up issues to their supervisor, which is the first step of LHC's grievance policy.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>5. LHC should update its grievance policy to include Department of State Civil Service (DSCS) recommendations such as providing employees with the ability to skip individuals in their chain of command if they feel they are being harassed; clearly stating that performance evaluations are handled through DSCS; and clearly stating that complaints about letters of warning, reprimand, or counseling are handled by written response and not through the grievance process.</p>	<p><i>Implemented</i></p> <p>LHC updated its grievance policy with the recommended revisions. The revised policy was signed into effect in October 2022.</p>
<p>6. LHC should develop a process that requires it to maintain documentation of all employee grievances and the outcomes, as recommended by DSCS.</p>	<p><i>Implemented</i></p> <p>LHC has updated its policy to include retention guidelines which are outlined in Section IX of the policy.</p>
<p>7. LHC should evaluate ways to improve trust in its grievance process, such as implementing an anonymous employee hotline for reporting unethical behavior, training supervisors to listen and respond to workers, and making ombudsmen and suggestions boxes available.</p>	<p><i>Implemented</i></p> <p>LHC implemented an Employee Ethics Hotline on March 1, 2022. The hotline has multiple methods of reporting including website, telephone, email, and fax. The platform also offers a suggestion box for employees.</p>

Finding 4: Providing Board members with a timely orientation and ongoing training on their roles and responsibilities, meeting procedures and etiquette, and LHC’s programs could help Board members better fulfill their roles. In addition, the Board could improve its evaluation of the executive director by seeking input from staff and other stakeholders, providing timely and ongoing feedback, and requiring each Board member to provide feedback.

Recommendation	Recommendation Status/ Summary of Agency’s Response
<p>8. LHC Board members should all receive a timely orientation and ongoing training that includes their roles and responsibilities, meeting procedures and etiquette, and an overview of LHC programs, policies, and procedures.</p>	<p><i>Implemented</i></p> <p>According to LHC, its Board members are provided opportunities for training to provide newer members the opportunity to become acquainted with an overview of LHC programs, meeting procedures, and Board etiquette. Since the audit report, a Board retreat took place in March 2023, and a multi-day Board orientation and training session occurred in September 2024.</p>
<p>9. LHC should improve its evaluation of the executive director by developing a process that ensures that it seeks input from staff and other stakeholders, provides timely and ongoing feedback, and ensures each Board member provides feedback by a set deadline.</p>	<p><i>Not Implemented</i></p> <p>According to LHC, the current LHC executive director’s contract does not include provisions for stakeholder and staff feedback.</p>

Finding 5: Survey results indicate that most employees at LHC are passionate about the work they do, but LHC needs to address other ongoing issues with the organizational culture, including restoring trust in leadership, improving employee morale, and enhancing communication and accountability.

Recommendation	Recommendation Status/ Summary of Agency’s Response
<p>No Recommendations</p>	<p>N/A</p>

Louisiana Highway 3034 Sullivan Road Improvement Project

Department of Transportation and Development

March 3, 2022

We evaluated the Department of Transportation and Development’s (DOTD) progress on the Louisiana Highway 3034 Sullivan Road (Wax-Hooper) improvement and sanitary sewer system installation project (Sullivan Road) in the City of Central. We conducted this audit as a result of a legislative

DOTD is in the process of implementing one (50.0%) recommendation and has not implemented one (50.0%) recommendation.

request to evaluate the reasons for the delay in the completion of this project. This project began as part of East Baton Rouge’s (EBR) Green Light Plan¹⁴ (GLP) and was one of 42 road improvement projects in the plan. The GLP’s initial design plan proposed to widen Hooper and Sullivan Roads and concurrently improve the sanitary sewer system along Sullivan Road. Although no written agreement exists, DOTD took over the Sullivan Road project from EBR in 2011 under the conditions that EBR’s road and sanitary sewer system design plans would be used for the Sullivan Road project, while EBR would keep the Hooper Road project.

Finding 1: Because the Sullivan Road project started as an East Baton Rouge (EBR) Green Light Plan (GLP) project, it did not follow the typical DOTD process when DOTD took over the project in 2011. This caused project delays because DOTD had to rely on EBR’s design plans, it did not have the expertise to oversee sanitary sewer system installation work, and it had to secure additional funding because EBR’s local funds were not transferred to DOTD.

Recommendation	Recommendation Status/ Summary of Agency’s Response
<p>1. DOTD should ensure it has the necessary expertise before it takes over any sanitary sewer system installation projects in the future.</p>	<p style="color: red; font-weight: bold;"><i>Not Implemented</i></p> <p>According to DOTD, it disagrees with this recommendation because it has not and does not intend to include sanitary sewer systems in its projects. This was a one-off incident included in the project at the request of the City with the expectation of shortening the completion time of the overall project. The agency further stated that if it does have the need to incorporate sanitary sewer systems into its projects, it will ensure that the appropriate subject matter expertise is available and utilized, through professional service contracts if necessary.</p>

¹⁴ Act 413 of the 2006 Regular Session provided East Baton Rouge Parish with authority to undertake the financing of highway construction projects on state highways provided that the projects are funded pursuant to a ballot measure approved by the voters of East Baton Rouge Parish on October 15, 2005.

Finding 2: Multiple scope changes to the Sullivan Road project resulted in delays that were compounded by DOTD having to coordinate with EBR, the City of Central, and their engineer consultant every time the scope of the work changed.

Recommendation	Recommendation Status/ Summary of Agency's Response
No Recommendations	N/A

Finding 3: Utility companies did not meet their agreed-upon deadline to relocate utilities and took more than three years to relocate the electricity, water, gas, and telecommunication lines, which delayed the sanitary sewer system installation work.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>2. DOTD should follow its policies and document whether utility relocation delays are justified and consider exercising its statutory authority to fine utility companies for unjustified delays.</p>	<p><i>Implementation in Progress</i></p> <p>According to DOTD, it follows its established process for evaluating construction time extensions per <i>Louisiana Standard Specifications for Roads and Bridges Part I.108.07</i>. Per State Law, agreements may contain liquidated damages clauses, equal to .05 percent per day of the estimated utility's relocation costs. DOTD stated that it will work to find a sponsor to increase the liquidated damages allowed by law.</p>

Finding 4: Underground soil conditions and drainage issues delayed the progress of the sanitary sewer work, resulting in multiple change orders and the contractor stopping work on November 23, 2021. As of December 2021, DOTD is in the process of terminating the clearing, grubbing, and sanitary sewer system installation contract, which may further delay the project.

Recommendation	Recommendation Status/ Summary of Agency's Response
No Recommendations	N/A

Election Integrity

Louisiana Department of State

March 9, 2022

We evaluated Louisiana’s election processes and procedures¹⁵ to determine whether existing controls related to election integrity are sufficient. We conducted this audit, in part, in response to House Concurrent Resolution (HCR) 81 of the 2021 Regular Legislative Session, which directed the Louisiana Legislative Auditor (LLA) to audit the Louisiana Department of State’s (DOS) policies, procedures, and practices regarding the integrity of elections in Louisiana to provide assurance as to whether the elections process in Louisiana is sufficient to provide for the integrity and security of all elections held within the state.

DOS implemented three (60.0%) recommendations and is in the process of implementing two (40.0%) recommendations.

Legislation was enacted relating to six Matters for Legislative Consideration.

Finding 1: DOS conducts data matches as required by federal and state law and conducts additional activities to help ensure the accuracy of the voter registration list. DOS could further improve the accuracy of the voter registration list by annually conducting its data match that identifies registered Louisiana voters who registered to vote in another state or obtained a driver’s license in another state.

Recommendation	Recommendation Status/ Summary of Agency’s Response
<p>1. DOS should conduct its data match to identify Louisiana registered voters who register to vote in another state or obtain a driver’s license in another state annually to ensure it makes timely updates to the voter registration list if it remains in the Electronic Registration Information Center (ERIC).</p>	<p style="color: #C00000;"><i>Implementation in Progress</i></p> <p>DOS has fully executed MOUs with Alabama, Arkansas, Mississippi and Texas, is in the process of developing MOUs with two more states, and is in negotiations with other states on potential MOUs to share voter registration data that enables Louisiana to challenge voters with newer activity in another state. As the National Change of Address service becomes less useful, DOS is also looking into other data comparison services for address confirmation.</p>

¹⁵ Our scope covered July 1, 2016 through December 31, 2021.

Finding 1: DOS conducts data matches as required by federal and state law and conducts additional activities to help ensure the accuracy of the voter registration list. DOS could further improve the accuracy of the voter registration list by annually conducting its data match that identifies registered Louisiana voters who registered to vote in another state or obtained a driver’s license in another state.

Matter for Legislative Consideration (MLC)

LLA made one MLC regarding this finding:

Matter for Legislative Consideration 1: The legislature may wish to consider requiring a supplemental annual canvass to help ensure accuracy of the voter registration list.

The following legislation was enacted relating to this MLC:

ACT 2 of the 2024 Regular Legislative Session required DOS to conduct an annual canvass in order to update voter registration records. During the canvass, DOS is to identify registered voters for whom there is not a corrected address and who have not participated in an election, updated their registration information, or taken other specified actions in the previous 10 years; and to send such persons an address confirmation notice and place the names of such registrants on the inactive list of voters.

Finding 2: DOS implemented a cure process in calendar year 2020 to assist voters in ensuring that information on their absentee affidavits is complete, which contributed to a reduction in the percentage of absentee ballots rejected. However, state law does not provide clear guidance regarding absentee affidavits with missing information, which has led to inconsistencies across the state.

Recommendation	Recommendation Status/ Summary of Agency’s Response
No Recommendations	N/A

Finding 2: DOS implemented a cure process in calendar year 2020 to assist voters in ensuring that information on their absentee affidavits is complete, which contributed to a reduction in the percentage of absentee ballots rejected. However, state law does not provide clear guidance regarding absentee affidavits with missing information, which has led to inconsistencies across the state.

Matters for Legislative Consideration

LLA made two MLCs regarding this finding:

Matter for Legislative Consideration 2: The legislature may wish to consider requiring that Registrar of Voters (ROVs) present all incomplete absentee affidavits to the Parish Board of Election Supervisors (PBES), and

Matter for Legislative Consideration 3: The legislature may wish to consider adding criteria to the Election Code on whether the PBES should accept or reject absentee affidavits that are incomplete.

The following legislation was enacted relating to these MLCs:

Act 321 of the 2024 Regular Legislative Session created uniformity on what information is required for absentee by mail ballots. Absentee by mail ballots shall be deemed challenged if it is missing certain information. This will be applied statewide, addressing the inconsistency across parishes and parish boards of election supervisors.

Act 639 of the 2022 Regular Legislative Session directed DOS to develop a rule that creates uniformity for what absentee by mail ballots are referred to the PBES. The rule requires that any ballot that was subject to the cure process shall automatically be referred to the PBES, addressing the inconsistency among registrars of voters who treated these ballots differently. The final rule was published in August 2024.

Finding 3: While DOS has implemented some Election Assistance Commission guidelines related to pre-election testing of voting machines, it could improve its process by ensuring that DOS staff and/or election officials consistently verify test results, document the verification, and review the documentation.

Recommendation	Recommendation Status/ Summary of Agency's Response
2. DOS should ensure that test vote results match expected results by verifying test vote results, documenting the verification, and reviewing this documentation.	<p><i>Implemented</i></p> <p>Parish Boards of Election Supervisors are required to sign test vote result tapes after verifying the accuracy of the test. In parishes with a large number of test vote tapes, the Boards sign a test vote certificate, wherein the Board members state that they have reviewed all test vote tapes and confirm that the test results are accurate.</p>

Finding 3: While DOS has implemented some Election Assistance Commission guidelines related to pre-election testing of voting machines, it could improve its process by ensuring that DOS staff and/or election officials consistently verify test results, document the verification, and review the documentation.

Matters for Legislative Consideration

LLA made one MLC regarding this finding:

Matter for Legislative Consideration 4: The legislature may wish to consider including requirements in Louisiana’s Election Code that the test vote results be verified, specify who is responsible for conducting the verification, and require that the verification be documented and reviewed.

The following legislation was enacted relating to this MLC:

ACT 572 of the 2022 Regular Legislative Session requires DOS to provide a signed certification of its voting machine testing/adjusting to each parish board of election supervisors.

Finding 4: DOS conducts post-election verification activities to ensure that the number of votes cast does not exceed the number of eligible voters and matches actual voter turnout. However, Louisiana’s current in-person voting systems do not produce a voter-verified paper record, which prevents DOS from conducting post-election tabulation audits. In addition, DOS does not currently conduct post-election tabulation audits on absentee ballots, which do produce a voter-verified paper record.

Recommendation	Recommendation Status/ Summary of Agency’s Response
3. DOS should establish policies to require formal documentation and review of the post-election verification activities it currently conducts.	<p><i>Implemented</i></p> <p>A document is preserved for each election with the status of each parish’s tabulation audit, notations, and the completion of tasks.</p>

Finding 4: DOS conducts post-election verification activities to ensure that the number of votes cast does not exceed the number of eligible voters and matches actual voter turnout. However, Louisiana’s current in-person voting systems do not produce a voter-verified paper record, which prevents DOS from conducting post-election tabulation audits. In addition, DOS does not currently conduct post-election tabulation audits on absentee ballots, which do produce a voter-verified paper record.

Recommendation	Recommendation Status/ Summary of Agency’s Response
<p>4. DOS should establish policies to conduct post-election tabulation audits of voter-verified paper records.</p>	<p><i>Implementation in Progress</i></p> <p>According to DOS, audits for absentee by mail ballots are being implemented and developed in-part through the conduct of recounts, which required post-election re-tabulation of all absentee by mail ballots for a particular race. Policy and procedure for these recounts can be adapted for other forms of post-election audits, considering the other factors. Additionally, DOS’ Elections Division is currently evaluating audit types and best practices to determine which auditing method is best suited for absentee ballot tabulation due to time constraints and the limitations of the State’s current voting system. Post-election tabulation audits for absentee by mail, early voting, and election day ballots will be implemented once a new voting system is procured, there is additional time between primary and general election, and DOS receives additional funding and personnel to conduct the audits. Act 640 of the 2024 Legislative Session will increase the time between primary and general elections from five to six weeks beginning in 2026, but DOS must still implement a new voting system and receive increased funding and personnel before statewide post-tabulation audits can be implemented. According to DOS, it will continue its selected parish post-tabulation audits. DOS stated that it will test a limited post-election audit this fall, in anticipation of implementing a full audit process as soon as possible.</p>

Finding 4: DOS conducts post-election verification activities to ensure that the number of votes cast does not exceed the number of eligible voters and matches actual voter turnout. However, Louisiana’s current in-person voting systems do not produce a voter-verified paper record, which prevents DOS from conducting post-election tabulation audits. In addition, DOS does not currently conduct post-election tabulation audits on absentee ballots, which do produce a voter-verified paper record.

Matter for Legislative Consideration

LLA made two MLCs regarding this finding:

Matter for Legislative Consideration 5: The legislature may wish to consider a requirement in Louisiana’s election code that DOS develop procedures for and implement post-election tabulation audits of voter-verified paper records.

Matter for Legislative Consideration 6: The legislature may wish to consider extending the time between primary and general elections to ensure adequate time for DOS to conduct post-election audits.

The following legislation was enacted relating to this MLC:

ACT 741 of the 2022 Regular Legislative Session requires DOS to adopt and implement uniform policies and procedures for the conduct of a post-election tabulation audit of paper ballots and records.

Act 640 of the 2024 Regular Legislative Session generally provides that there are six weeks between a primary and general election beginning in January 2026.

Finding 5: DOS’ Elections Compliance Unit received 501 election-related complaints during fiscal years 2017 through 2021, with the most common type of complaint related to campaign practices. DOS could improve its complaints process by consistently categorizing complaints, tracking the status of complaints, and making this information available to the public.

Recommendation	Recommendation Status/ Summary of Agency’s Response
<p>5. DOS should consistently categorize complaints, track the status of complaints, and make this information available to the public at least annually.</p>	<p><i>Implemented</i></p> <p>In the last quarter of 2023, DOS began including categories of complaints in its performance indicator reporting.</p> <p>In addition, <i>House Concurrent Resolution (HCR) No. 32 of the 2022 Regular Legislative Session</i> urged and requested DOS to add complaints received by the Elections Compliance Unit, sorted by the type of complaint, to its annual performance indicator reporting.</p>

Hurricane Ida Preparation and Response

Governor’s Office of Homeland Security and Emergency Preparedness

March 24, 2022

Pursuant to a legislative request, we evaluated the Governor's Office of Homeland Security and Emergency Preparedness' (GOHSEP) preparation for and response to Hurricane Ida. Due to the extraordinary threat posed by Hurricane Ida, which made landfall on Sunday, August 29, 2021, the President of the United States designated 25 parishes in his emergency declaration. This audit focused on parish emergency operations plans (EOPs), pre-awarded emergency contracts, resource requests through GOHSEP's web-based Emergency Operations Center (WebEOC) system, communication issues, and the state's program for providing temporary housing for dislocated residents.

GOHSEP implemented five (62.5%) recommendations, partially implemented two (25.0%) recommendations, and has not implemented one (12.5%) recommendation.

Finding 1: While GOHSEP reviewed most parish Emergency Operation Plans (EOPs) timely, parishes did not always include important components in these plans. For example, in the most recent reviews of EOPs, GOHSEP found that 17 of the 25 (68%) parishes in the emergency declaration did not identify fuel requirements for first responders, and 13 (52%) did not identify who was responsible for staffing and managing Points of Distributions (PODs). However, GOHSEP does not have the authority to mandate that parishes include missing components in their EOPs.

Recommendation	Recommendation Status/ Summary of Agency’s Response
<p>1. GOHSEP should work with the legislature to consider giving GOHSEP the statutory authority to require parishes to revise their EOP plans to include any missing components of their plan.</p>	<p style="color: #c00000; font-weight: bold;"><i>Partially Implemented</i></p> <p>According to GOHSEP, there is no current legislation proposed giving GOHSEP the statutory authority over the EOP plans. However, parishes are required to submit EOPs through WebEOC every two years and GOHSEP staff review 25% of all parish plans annually. Once reviewed, suggestions are submitted back to parishes for potential action.</p>

Finding 2: Pre-awarded emergency contracts were not always sufficient to meet the demand for resources after Hurricane Ida. In many cases, the state had to find additional contractors after the storm, which were often costlier, in order to meet the demand. For example, GOHSEP paid \$1.6 million for generators from pre-awarded emergency contract vendors, but paid additional vendors approximately \$9.7 million for generators because of insufficient supply.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>2. GOHSEP should continue to work with the Office of State Procurement (OSP) to determine how to ensure that there is a sufficient supply of resources most likely to be needed during future emergencies.</p>	<p><i>Implemented</i></p> <p>According to GOHSEP, it continuously works with OSP to develop/issue contracts with multiple vendors, when possible, to procure necessary emergency supplies. However, during Hurricane Ida, there were multiple other events (California wildfires, southern border crisis and Afghanistan evacuation) taking place across the U.S. that consumed the same resources that Louisiana was trying to acquire. These resources included generators, shower trailers, bathroom trailers, etc.</p> <p>However, GOHSEP worked with OSP and now has contracts with vendors to provide Point of Distribution "packages" which can contain forklifts, pallet jacks, hand washing stations, dumpsters, box trucks, portable toilets, etc. Also, GOHSEP is currently working with OSP on a Logistical Staging Area contract for "packages" which can contain generators, pumps, HVAC/dehumidifier systems, various transport vehicles, fresh water tanks, shower trailers, etc.</p>

Finding 3: Between August 26, 2021, and December 9, 2021, GOHSEP received approximately 3,200 requests through WebEOC after Hurricane Ida, with the most common items requested being generators and fuel. However, because GOHSEP and other state Emergency Support Functions do not fully use status and date fields to document the progress of fulfilling resource requests, it is difficult to determine whether parishes received requested resources timely.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>3. GOHSEP should customize the WebEOC system to track the timeliness and status of local requests for resources so it can evaluate whether resources are delivered timely. This information could also be used to better estimate the needs of parishes for subsequent disasters.</p>	<p><i>Implemented</i></p> <p>GOHSEP created a new WebEOC resource request board that was implemented in January 2024. This new board helps track a request from start to finish. It also provides a better reporting function than the previous resource request board.</p>

Finding 3: Between August 26, 2021, and December 9, 2021, GOHSEP received approximately 3,200 requests through WebEOC after Hurricane Ida, with the most common items requested being generators and fuel. However, because GOHSEP and other state Emergency Support Functions do not fully use status and date fields to document the progress of fulfilling resource requests, it is difficult to determine whether parishes received requested resources timely.

Recommendation	Recommendation Status/ Summary of Agency's Response
4. GOHSEP should consider setting up a notification function in WebEOC to notify users of the status of their request and when a request will be delivered.	<p><i>Implemented</i></p> <p>According to GOHSEP, the new WebEOC resource request board also has the ability to notify the point of contact on the request via text message or email of any updates to the request.</p>
5. GOHSEP should consider giving read-only access to local officials (i.e., first responders, mayors, parish presidents, healthcare workers, etc.) so they can track the status of their requests.	<p><i>Partially Implemented</i></p> <p>According to GOHSEP, it considered this option and coordinated a survey with all Office of Emergency Preparedness (OEP) Directors and the Sheriff's Association. The results of the survey came back with the OEP Directors being the main conduit for all WebEOC requests and everything must continue to flow through the local OEP office.</p>
6. GOHSEP should develop a user manual and train all stakeholders, including Office of Homeland Security and Emergency Preparedness directors and local officials (i.e., first responders, mayors, parish presidents, healthcare workers, etc.) to ensure they are aware of WebEOC's capabilities during a declared disaster and how they can navigate the system to ensure they receive all requested items from the state.	<p><i>Implemented</i></p> <p>According to GOHSEP, WebEOC training is offered monthly through the State Training & Exercise Management System. Because the boards change often, a user guide is not easy to keep up with. GOHSEP stated that to fix this problem, it developed step by step user videos on each board to walk a user through the use of that particular board.</p>

Finding 4: Louisiana experienced extensive power, internet, and cellular outages that made it difficult for local officials to communicate requests to GOHSEP. GOHSEP’s backup system also failed, which further impacted parishes’ abilities to respond to emergencies and request resources.

Recommendation	Recommendation Status/ Summary of Agency’s Response
<p>7. GOHSEP should work with the legislature to determine whether the state should secure funding to invest in additional alternatives to the Louisiana Wireless Information Network system, such as high band or satellite radios, to assist with communications when other networks fail.</p>	<p><i>Implemented</i></p> <p>According to GOHSEP, additional federal funding has been allocated to each parish to purchase Starlink satellite internet systems. The state has also purchased 140 units, which can be requested by state or parish entities as needed. These systems provide the ability for internet connectivity and WiFi calling.</p>

Finding 5: The state’s Hurricane Ida Sheltering Program is moving more quickly than FEMA’s housing program. As of February 15, 2022, 11,980 residents are housed in 4,166 housing units provided through the state’s program compared to FEMA’s program, which has only provided 1,107 housing units as of February 2022.

Recommendation	Recommendation Status/ Summary of Agency’s Response
<p>8. If GOHSEP administers similar programs in the future, GOHSEP should consider developing criteria on how to prioritize registrations to ensure the most impacted residents are given priority for housing.</p>	<p><i>Not Implemented</i></p> <p>According to GOHSEP, non-congregate sheltering efforts following Hurricane Ida were a direct result of COVID needs and protocol. There has not been a need to implement such a program since Hurricane Ida. Based on recent meetings with FEMA and the Governor’s staff; it is unlikely FEMA nor the Governor’s Office intends to fund and operate a GOHSEP managed non-congregate sheltering program in the future. If the need arises for non-congregate sheltering efforts, GOHSEP will implement the recommendations made for prioritization of registrations and as directed by the Governor and his staff. Depending upon the severity of a disaster and the impacted parishes; it may not be possible to implement first in the hardest hit areas due to disruption of local infrastructure and ongoing response efforts. Plans and efforts will be coordinated to ensure that non-congregate shelter resources will be provided as soon as it is safe and feasible to implement.</p>

Unemployment Insurance Program: Accuracy of IRS Form 1099-G Filings

Louisiana Workforce Commission

May 18, 2022

We evaluated the Louisiana Workforce Commission’s (LWC) Unemployment Insurance program (State UI) and federally-funded COVID-19 pandemic-related

LWC implemented one (50.0%) recommendation and is in the process of implementing one (50.0%) recommendation.

unemployment assistance programs (Federal UI) to determine if the IRS Form 1099-Gs (1099s) filed by LWC with the Internal Revenue Service (IRS) accurately reported the amount of unemployment benefits paid to individuals (claimants) during calendar years 2020 and 2021. The 1099-G reports certain government payments, such as unemployment benefit payments, to the IRS and are filed by the unit of the federal, state, or local government issuing the payments. As a part of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), the Federal government created the Pandemic Unemployment Assistance (PUA) benefit program for individuals, such as contractors or gig (occasional) workers, who were not eligible for regular State UI benefits. In addition, the Federal government enacted multiple enhanced unemployment benefit programs¹⁶ which supplemented the State UI and PUA unemployment programs. These benefits substantially increased the amount of unemployment benefits a claimant could earn, thereby increasing the potential tax liability to these claimants.

Objective: To determine if LWC filed accurate Internal Revenue Service Form 1099-Gs with the Internal Revenue Service.

Recommendation	Recommendation Status/ Summary of Agency’s Response
<p>1. LWC should establish processes to review and test its system’s programming for calculations related to 1099s prior to implementation of new programs.</p>	<p><i>Implemented</i></p> <p>According to LWC, it conducts a review and test of its system’s programming for 1099 calculations for all programs included in the 1099G file on an annual basis. This process was in place pre-pandemic but has been enhanced since the pandemic. Since 2022, the agency has been performing full 100% reconciliation of the 1099G files to ensure accuracy.</p>

¹⁶ Included \$600 per week Federal Pandemic Unemployment Compensation (FPUC) for the weeks ending April 4, 2020 through July 25, 2020; \$300 per week Lost Wages Assistance Program (LWAP) for the weeks ending August 1, 2020 through September 5, 2020; and \$300 per week FPUC for the weeks ending January 2, 2021 through September 4, 2021.

Objective: To determine if LWC filed accurate Internal Revenue Service Form 1099-Gs with the Internal Revenue Service.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>2. LWC should file corrected 1099s with the IRS for any previously filed 1099s that do not accurately reflect the amounts of unemployment benefits paid to claimants to reflect the appropriate amount.</p>	<p><i>Implementation in Progress</i></p> <p>According to LWC, some manually-corrected 1099s have been issued to recipients. A full reconciliation and correction of the massive 1099 files generated during the pandemic are still underway. According to LWC, it intends to send corrected files to the IRS in the next six months. Competing priorities (including significant legislation changes to the Unemployment Insurance program) and a lack of available staff and IT resources both during and after the pandemic have contributed to the delay.</p>

Regulation of the Psychology Profession

Louisiana State Board of Examiners of Psychologists

June 1, 2022

We evaluated whether the Louisiana State Board of Examiners of Psychologists (LSBEP or Board) effectively regulated the profession of psychology during fiscal years 2019 through 2021 to ensure

LSBEP implemented five (71.4%) recommendations, is in the process of implementing one (14.3%) recommendation, and did not implement one (14.3%) recommendation.

compliance with the Louisiana Psychology Practice Act.¹⁷ LSBEP was established in 1964 as the regulatory agency responsible for licensing all individuals who engage in the practice of psychology and taking appropriate actions, such as suspending or revoking a license, if it identifies violations.¹⁸ As of February 2022, LSBEP regulated 816 psychologists, 29 specialists in school psychology, and 12 provisional psychologists.¹⁹ We conducted this audit to determine whether LSBEP is meeting its mission of protecting the public and whether its processes ensure that licensees comply with the Louisiana Psychology Practice Act.

Finding 1: In August 2007, state law granted LSBEP the authority to conduct background checks on individuals applying for initial or reinstatement licenses, but not on those renewing their licenses. In August 2008, LSBEP began conducting background checks on applicants; however, as of February 2022, 378 (44.1%) of 857 current licensees who were licensed prior to August 2008 do not have a background check.

Recommendation	Recommendation Status/ Summary of Agency's Response
1. LSBEP should request "Continuous Query" reports from the National Practitioner Data Bank (NPDB) for all applicants to ensure the Board receives accurate, timely notice of actions taken by other states and healthcare entities.	<p><i>Implemented</i></p> <p>The Board began querying the NPDB for all new applicants on November 30, 2021. In July 2022, the Board began requesting "Continuous Query" of applicants.</p>

¹⁷ R.S. 37:2351, *et seq.*

¹⁸ R.S. 37:2353

¹⁹ Provisional licensure is available to applicants who have completed all but one year of required supervised practice and have not yet taken required examinations, but otherwise meet all licensed psychologist requirements.

Finding 2: During fiscal years 2019 through 2021, LSBEP received 71 complaints containing 152 allegations and closed 63 complaints that took an average of 338 days to resolve. However, LSBEP has not established internal timeframes for resolving complaints, and its process for tracking complaints does not record accurate and complete information. As a result, the Board cannot ensure that it is investigating and resolving complaints in a timely manner.

Recommendation	Recommendation Status/ Summary of Agency’s Response
<p>2. LSBEP should establish internal timeframes for how long it should take to investigate complaints and issue enforcement actions.</p>	<p><i>Implemented</i></p> <p>According to LSBEP, it created a full-time executive counsel position to oversee the prioritization and timely investigation of complaints. LSBEP’s executive counsel is in the process of creating form documents to streamline the complaint process. Additionally, the Board contracted with a vendor to develop a Licensing Portal which was launched in July 2023. The Board also adopted a policy in October 2024 that contains procedures, timelines, and a compliance matrix for complaints.</p>
<p>3. LSBEP should establish a process for tracking complaints that includes documenting the status, nature, and outcome of all complaints, periodically reviewing open complaints, and periodically analyzing complaints data to assess compliance with agency policy and identify opportunities for improvement.</p>	<p><i>Implemented</i></p> <p>In addition to the steps taken to address recommendation 2, the LSBEP Board also expanded its internal database to include more detailed data on each complaint. The revisions began in 2022, however were not fully executed until the executive counsel position was filled in June 2024. The expansion of this database will allow the Board to analyze data collected over time in order to consider a policy to address timeframes on complaint processing and issuance of enforcement actions within the scope and statutory limitations of the Psychology Act, the La Administrative Procedures Act, and other applicable law and oversight, and in consideration of exceptional circumstances which may result in longer investigations.</p>

Finding 3: LSBEP has not adopted a disciplinary matrix that aligns with regulatory best practices to ensure that disciplinary actions are consistent and appropriately escalated based on the number and/or severity of violations. In addition, LSBEP's disciplinary effectiveness may be limited because it does not consistently track disciplinary actions, does not have authority to impose fines as part of a graduated range of sanctions, and does not have a comprehensive process that includes timeframes for monitoring licensees' compliance with Board orders.

Recommendation	Recommendation Status/ Summary of Agency's Response
4. LSBEP should adopt a disciplinary matrix that assists the Board in issuing consistent and appropriate enforcement actions as recommended by best practices by escalating discipline based on the severity and number of violations.	<p><i>Implemented</i></p> <p>In October 2024, the Board voted to adopt a disciplinary matrix which is incorporated into Board policy.</p>
5. LSBEP should periodically analyze whether disciplinary actions are consistently issued in accordance with the matrix and whether matrix updates are needed to discourage certain types of violations.	<p><i>Not Implemented</i></p> <p>As LSBEP only adopted a disciplinary matrix in October 2024, going forward it will need to implement this recommendation.</p>
6. LSBEP should establish a process that includes timeframes for systematic and periodic monitoring of compliance with Board orders, evaluating disciplined licensees' progress towards completing corrective actions, and tracking updates to licensees' status after disciplinary action is issued.	<p><i>Implemented</i></p> <p>All Board orders will be reviewed by in-house counsel the second week of the month to monitor timely payment and other requirements with specific deadlines. The in-house counsel prepares a quarterly report to the Board that includes a report of all cases being monitored for compliance. According to LSPEB, it contracts with a lab for random drug and alcohol screens that are monitored regularly by executive counsel so that appropriate action may be promptly instituted in the event of test failure.</p>

Finding 4: LSBEP did not report four (44.4%) of the nine adverse actions it issued during fiscal years 2019 through 2021 to the NPDB in accordance with federal law.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>7. LSBEP should ensure that it reports all adverse actions to the National Practitioner Data Bank within 30 days as required by law.</p>	<p><i>Implementation in Progress</i></p> <p>According to LSBEP, not meeting reporting timelines was primarily a result of understaffing. The Board has addressed staffing issues and has internal procedures to document the closing of a complaint file to ensure steps are taken for the reporting of all actions to NPDB and any other public report.</p>

APPENDIX A: SCOPE AND METHODOLOGY

This report provides the implementation status of recommendations contained in 13 performance audit reports issued during fiscal year 2022. We conducted this review under the provisions of Louisiana Revised Statute 24:522.1 (ACT 343 of the 2023 Regular Legislative Session).

Since this review was not a performance audit, we did not follow generally accepted *Government Auditing Standards* issued by the Comptroller General of the United States. To obtain our conclusions, we performed the following steps:

- Reviewed the 19 performance audits and other reports issued from July 1, 2021 through June 30, 2022 by Performance Audit Services to determine which reports to include in this review. We excluded four audits and informational reports that did not include any recommendations, one comprehensive progress audit, and one audit because of recent significant changes to oversight of the program. As a result, we reviewed 13 audits issued during fiscal year 2022 that contained 72 recommendations for this report.
- Requested feedback on the status of recommendations contained in the selected audits from the 11 relevant state agencies and other entities. These agencies/entities included Capital Area Groundwater Conservation Commission; Division of Administration, Office of State Travel; Louisiana Licensed Professional Counselors Board of Examiners; Louisiana Workforce Commission; Louisiana Commission on Law Enforcement; Department of Children and Family Services; Louisiana Housing Corporation; Department of Transportation and Development; Department of State; Governor's Office of Homeland Security and Emergency Preparedness; and Louisiana State Board of Examiners of Psychologists.
- Requested documentation to support the agencies' responses. Based on agencies' responses and/or documentation provided, we requested further documentation in some instances to clarify or verify the agency's responses. If an agency's response and/or documentation provided did not support the recommendation status reported by the agency, we revised the recommendation status.
- When necessary, we conducted further research to confirm agencies' responses but did not conduct in-depth auditing procedures, such as file reviews or analysis of data, because of the time and resources needed for such work. However, we may determine in the future that an audit included in this review requires a comprehensive follow-up because of significant changes to the program.
- Provided draft of report to all agencies for review and revised report, as necessary.