



## Report Highlights

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

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### Why We Conducted This Review

This report provides the implementation status of 72 recommendations contained in 13 performance audit reports issued during fiscal year 2022. State law (Louisiana Revised Statute 24:522.1) requires auditees of performance audits to report to the Louisiana Legislative Auditor 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.

### What We Found

Our review involved audit reports that focused on:

- 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
- Louisiana Department of State
- Governor's Office of Homeland Security and Emergency Preparedness
- Louisiana State Board of Examiners of Psychologists

The implementation status for recommendations include 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.

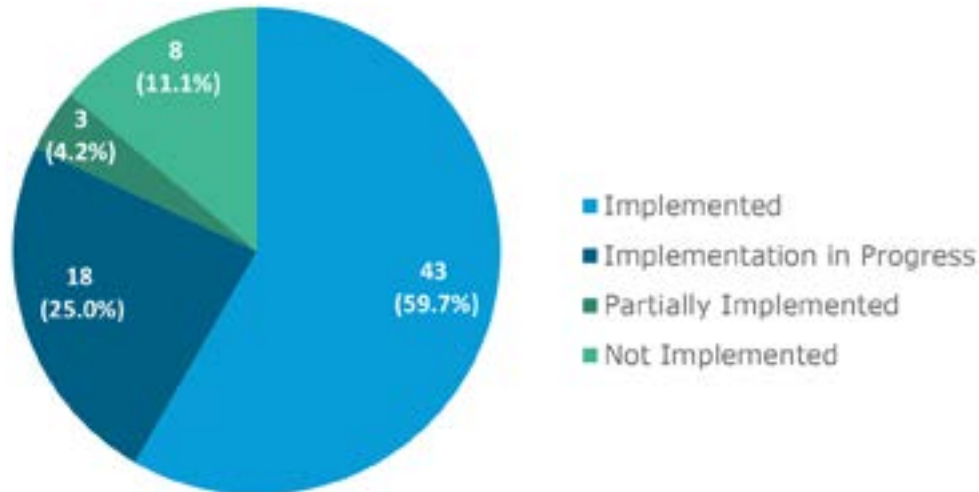
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## What We Found (Cont.)

**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.

### Recommendation Status



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

### Example of Notable Changes as a Result of Report Recommendations:

- **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.

### Example of Legislation Enacted Related to Matters for Legislative Consideration:

- **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.

### Example of Recommendations Agencies Have Not Implemented:

- **The Office of State Travel** 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. It is important that forced transactions are reviewed to identify transactions that do not comply with purchasing rules such as single transaction limits.

View the full report at [www.lla.la.gov](http://www.lla.la.gov).