



Report Highlights

Implementation Status of Recommendations from Select Performance Audits Issued During Fiscal Years 2019 through 2020

MICHAEL J. "MIKE"
WAGUESPACK, CPA

Audit Control # 40200032
Performance Audit Services • February 2023

Why We Conducted This Review

This report provides the implementation status of 58 recommendations made in 10 performance audits issued during fiscal years 2019 through 2020. We conducted this review because recommendations in performance audits are intended to improve agency programs and state government operations, but agencies must either implement these recommendations or address audit findings in some other way to achieve desired improvements. Each fiscal year, we ask agencies to attest to their progress in implementing our recommendations from performance audits issued approximately two years earlier, because it can take time to fully implement some recommendations. We use these attestations as part of our risk assessment to select audits to conduct more comprehensive follow-up audits. The remaining audits are included in this report.

What We Found

Our review involved audit reports that focused on:

- Louisiana Economic Development
- Louisiana Department of Environmental Quality
- Louisiana Department of Justice
- Louisiana Department of Revenue
- Louisiana Physical Therapy Board
- Louisiana State Board of Medical Examiners
- Louisiana Workforce Commission
- Office of Risk Management
- Office of Technology Services

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 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.

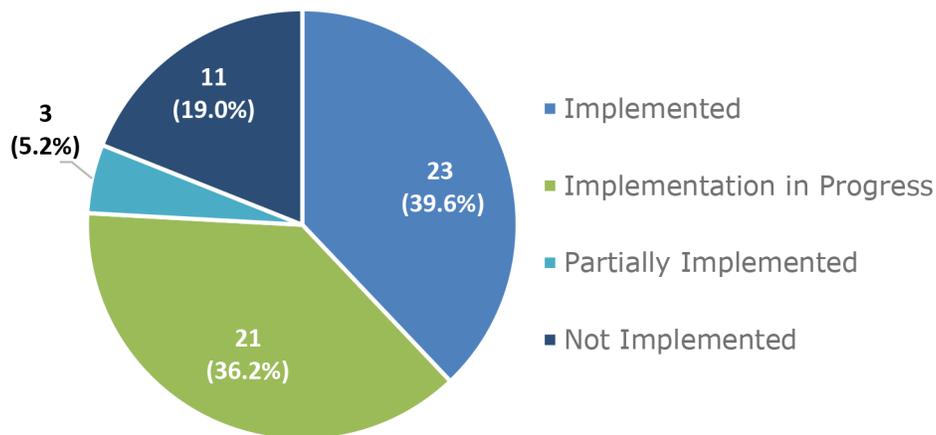
Continued on next page

Implementation Status of Recommendations from Select Performance Audits Issued During Fiscal Years 2019 through 2020

What We Found (Cont.)

Summary of Results: Of the 58 recommendations, 47 (81.0%) were either implemented, partially implemented, or are in the process of being implemented. In addition, 11 (19.0%) of the recommendations have not been implemented; although agencies indicated they intend to implement some of these in the future.

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 Louisiana Department of Revenue's (LDR) Business Tax Enforcement has shifted its collection focus to prioritize collection inventory by debt age to collect on the newest debt.** Prioritizing debt collection by age is a best practice that could increase collections.
- **LDR has identified potential obstacles to taxpayers using installment agreements, especially online ones.** The agency's Louisiana Access Point (LaTap) self-service portal now allows business and individual taxpayers to apply for and set up installment agreements. In addition, LDR changed the rule to allow taxpayers to establish a 36-month installment agreement without going through an approval process. The new process has allowed LDR to assist the taxpayer quicker, improve customer service and reduce the wait to be assisted by a customer service representative.
- **The Office of Risk Management (ORM) has developed formal criteria for its concurrence in the Department of Justice's appointments of contract counsel.** This helps ensure that ORM's concurrence process, which is required by state law, is transparent and nonbiased.