

LOUISIANA WORKFORCE COMMISSION

STATE OF LOUISIANA

INVESTIGATIVE AUDIT SERVICES

Issued December 15, 2022

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December 15, 2022

AVA CATES, SECRETARY
LOUISIANA WORKFORCE COMMISSION
Baton Rouge, Louisiana

We are providing this report for your information and use. This investigative audit was performed in accordance with Louisiana Revised Statutes 24:513, *et seq.* to determine the validity of complaints we received.

The procedures we performed primarily consisted of making inquiries and examining selected financial records and other documents and do not constitute an examination or review in accordance with generally accepted auditing or attestation standards. Consequently, we provide no opinion, attestation, or other form of assurance with respect to the information upon which our work was based.

The accompanying report presents our findings and recommendations, as well as management's response. This is a public report. Copies of this report have been delivered to the District Attorney for the 19th Judicial District of Louisiana and others, as required by law.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

MJW:aa

LWC 50200020



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EXECUTIVE SUMMARY

Claimant Received Unemployment Benefits for Multiple Individuals

Louisiana Workforce Commission (LWC) and bank records show that A.B. received Pandemic unemployment benefits totaling \$87,380 on behalf of 10 claimants other than himself from April 2, 2020 to November 19, 2020. This amount includes \$52,901 in benefits for six in-state claimants that were either deposited into A.B.'s bank account or issued on debit cards and benefits totaling \$34,479 issued on debit cards on behalf of four out-of-state claimants who do not appear to have applied for benefits in Louisiana. We found that seven of the 10 claimants' LWC accounts were accessed from the same Internet Protocol address used by A.B. to change their mailing addresses to A.B.'s mailing address before they received debit cards. In addition, records show that the debit cards issued to these seven claimants were used to withdraw cash at the same locations and times when A.B. withdrew his own cash. By receiving unemployment benefits payable to other individuals, A.B. may have violated state law.

PURSUANT TO SECTIONS 303(A)(1) AND 303(A)(8) OF THE SOCIAL SECURITY ACT, NAMES OF UNEMPLOYMENT COMPENSATION RECIPIENTS ARE TO BE HELD CONFIDENTIAL. THESE NAMES ARE IN OUR AUDIT WORK PAPERS, WHICH ARE NOT SUBJECT TO PUBLIC REVIEW. THROUGHOUT THE REPORT, WE HAVE USED ALPHABETIC INDICATORS IN THE PLACE OF RECIPIENTS' NAMES.

BACKGROUND AND METHODOLOGY

Following the mass unemployment of the Great Depression, the U.S. Congress passed the Social Security Act of 1935. The Act provided an inducement for states with an unemployment compensation law that met certain requirements. The Louisiana Legislature reacted quickly to the federal inducement and passed Louisiana's first unemployment compensation law in 1936.

Today, the Louisiana Workforce Commission (LWC) administers unemployment insurance (UI) benefits pursuant to the Louisiana Employment Security Law (La. R.S. 23:1471, *et seq.*) which provides workers whose jobs have been terminated, through no fault of their own, monetary payments for a set period of time or until they find new employment. The federal Coronavirus Aid, Relief, and Economic Security Act (H.R. 748, CARES Act, Public Law 116-136) (CARES Act) was signed into law on March 27, 2020. The CARES Act expanded Louisiana's ability to provide unemployment insurance benefits for many workers adversely impacted by the COVID-19 pandemic.

Under the CARES Act, Louisiana claimants eligible for regular UI benefits are also entitled to Federal Pandemic Unemployment Compensation (FPUC), an emergency program established by the CARES Act to increase unemployment benefits by \$600 per week. The CARES Act also established the Pandemic Unemployment Assistance (PUA) to provide unemployment compensation for Louisiana claimants not eligible for regular UI benefits (e.g., self-employed persons, independent contractors, gig economy workers, workers with a limited work history, etc.). Claimants that qualified for PUA benefits were entitled to the \$600 weekly FPUC benefits under the CARES Act.

The Louisiana Legislative Auditor (LLA) used LWC unemployment data to identify bank accounts used by multiple claimants and found that the bank account used by claimant A.B. and a member of his household received unemployment benefits for at least six other claimants. LLA initiated this investigative audit to determine if A.B. improperly received unemployment benefits on behalf of other claimants.

The procedures performed during this audit included:

- (1) interviewing LWC employees and officials;
- (2) interviewing other persons, as appropriate;
- (3) examining selected LWC documents and records;
- (4) gathering and examining external parties' documents and records; and
- (5) reviewing applicable state and federal laws and regulations.

FINDING AND RECOMMENDATIONS

Claimant Received Unemployment Benefits for Multiple Individuals

Louisiana Workforce Commission (LWC) and bank records show that A.B. received Pandemic unemployment benefits totaling \$87,380 on behalf of 10 claimants other than himself from April 2, 2020 to November 19, 2020. This amount includes \$52,901 in benefits for six in-state claimants that were either deposited into A.B.'s bank account or issued on debit cards and benefits totaling \$34,479 issued on debit cards on behalf of four out-of-state claimants who do not appear to have applied for benefits in Louisiana. We found that seven of the 10 claimants' LWC accounts were accessed from the same Internet Protocol (IP) address used by A.B. to change their mailing addresses to A.B.'s mailing address before they received debit cards. In addition, records show that the debit cards issued to these seven claimants were used to withdraw cash at the same locations and times when A.B. withdrew his own cash. By receiving unemployment benefits payable to other individuals, A.B. may have violated state law.^{1,2,3,4,5}

LWC administers unemployment insurance (UI) benefits pursuant to the Louisiana Employment Security Law (La. R.S. 23:1471, *et seq.*). The federal Coronavirus Aid, Relief, and Economic Security Act (H.R. 748, CARES Act, Public Law 116-136) (CARES Act) was signed into law on March 27, 2020. The CARES Act expanded Louisiana's ability to provide UI benefits for many workers adversely impacted by the COVID-19 pandemic. Under the CARES Act, Louisiana claimants eligible for regular UI benefits are also entitled to Federal Pandemic Unemployment Compensation (FPUC), an emergency program established by the CARES Act to increase unemployment benefits by \$600 per week. The CARES Act also established the Pandemic Unemployment Assistance (PUA) to provide unemployment compensation for Louisiana claimants not eligible for regular UI benefits (e.g., self-employed persons, independent contractors, gig economy workers, workers with a limited work history, etc.). Claimants that qualified for PUA benefits were entitled to the \$600 weekly FPUC benefits under the CARES Act.

Applicants for unemployment benefits can create an account and apply for benefits using LWC's online HIRE application. Applicants are required to provide their employment status; former employers; dates of employment for their former employers; the date of layoff, termination, or separation from their former employer; and whether they are able to work and currently seeking employment. Each applicant is required to certify that the information provided in their claim is true to the best of their knowledge, and they understand that giving false information can be penalized as perjury. Once eligible for benefits, the applicant must access the applicant's HIRE account weekly to certify that they are able to work, seeking work, would accept work if they were offered a job, and to report all

earnings for that week. UI benefits are reduced by the amount of earnings reported, and if the weekly earnings exceed the weekly UI benefit, the applicant is ineligible to receive UI and FPUC benefits for that week. Eligible applicants have the option of receiving their weekly benefits deposited directly to their bank account or loaded onto a debit card issued by the state's third-party debit card provider, US Bank.

During our audit, we used LWC data to identify bank accounts used by multiple claimants. These records show that LWC deposited benefits totaling \$52,901 into A.B.'s bank account on behalf of six in-state claimants other than A.B.^A LWC and bank records show that a majority of these funds, totaling \$45,440, were cancelled (reversed out of A.B.'s account) by LWC from August 5 to August 6, 2020 (and later reissued on debit cards). The following day, three of the claimants' LWC accounts were accessed from the same IP address to change their benefit payment method to debit card and change their mailing addresses to A.B.'s mailing address. We found that debit cards were issued for these claimants and then used to withdraw cash totaling \$18,379 at locations and times consistent with A.B.'s debit card.

In addition, we found that four out-of-state claimants registered, applied for benefits, and accessed their LWC accounts using the same IP address A.B. used. These claimants also received benefits loaded onto debit cards after their LWC accounts were accessed to change their mailing addresses to A.B.'s mailing address. Records show that these debit cards were used to withdraw cash totaling \$34,325 at locations and times consistent with A.B.'s debit card and the debit cards of the other three claimants mentioned above.

Other Claimants' Benefits Deposited to A.B.'s Bank Account

LWC records show that six claimants, other than A.B., applied for benefits and requested that their benefits be direct deposited to A.B.'s bank account from March 26, 2020 to June 12, 2020. These claimants' LWC accounts were accessed using the same IP address as A.B. to update or change their account information. Bank records show that LWC deposited benefits totaling \$52,901 into A.B.'s bank account for the six other claimants (including one member of A.B.'s household) from April 2, 2020 to August 6, 2020. These records further show that a majority of these funds totaling \$45,440 were cancelled and reversed or rejected from A.B.'s account because of name mismatches (names did not correspond to the account holder) from August 5 to August 6, 2020. LWC mailed notices to the claimants indicating that their electronic payments had been rejected and they could either receive benefits loaded onto a debit card or access their LWC accounts to provide corrected bank account information.

According to LWC records, A.B., a member of his household, and three of the other claimants' LWC accounts were accessed from the same IP address to change

^A This amount includes benefits totaling \$9,470 issued to a member of A.B.'s household. In addition, LWC deposited benefits totaling \$15,387 to this account on behalf of A.B.

their benefit payment method from direct deposit to debit card on August 7, 2020.^B In addition, the three claimants' (other than A.B. and his household member) mailing addresses were changed to A.B.'s mailing address within minutes of each other from 2:27 a.m. to 2:36 a.m. on August 7, 2020. Debit card records from US Bank show that A.B. and the three claimants' debit cards were activated (from the same IP address) within minutes of each other on August 15, 2020, from 1:48 p.m. to 2:08 p.m.. The three claimants' LWC accounts were accessed later the same day (8:53 p.m. to 9:02 p.m.) using the same IP address, to change their mailing addresses back to the addresses on their original applications.

We reviewed the debit card records of A.B., the member of his household, and the three claimants that changed their mailing addresses to A.B.'s address. These records show that LWC issued benefits totaling \$18,450 to the three claimants from August 11, 2020 to October 28, 2020. These debit cards were then used to make cash withdrawals totaling \$18,379 at locations and times that were consistent with A.B. and the member of A.B.'s household's debit card transactions. For example, A.B.'s debit card, and the debit cards for the three claimants were used to withdraw cash totaling \$1,776 within minutes of each other at an ATM located 2.6 miles from A.B.'s residence on August 15, 2020 (see table below).

Card Holder	Description	Time	Amount	Location
A.B.	ATM Cash W/D	7:25 AM	\$204	1
Claimant 1	ATM Cash W/D	7:27 AM	\$244	1
Claimant 2	ATM Cash W/D	7:28 PM	\$664	1
Claimant 3	ATM Cash W/D	7:30 PM	\$664	1

Further, on August 22, 2020, A.B.'s debit card, the member of his household's debit card, and two of the three claimants' debit cards were used to withdraw cash totaling \$1,067 within minutes of each other at four different ATM locations (see table below).

^B The two remaining claimants appear to have changed their benefit payment method to debit card in July 2020, prior to the reversal/rejection of LWC funds from A.B.'s bank account from August 5, 2020 to August 6, 2020. Further, it does not appear that these two claimants ever used A.B.'s mailing address in order to receive benefits and their debit card activity was not consistent with A.B.'s debit card activity, the debit activity of A.B.'s household member, or the debit card activity of the claimants that used A.B.'s mailing address.

Card Holder	Description	Time	Amount	Location
Claimant 2	ATM Cash W/D	4:06 PM	\$204	1
Claimant 3	ATM Cash W/D	4:07 PM	\$244	1
A.B. Household Member	ATM Cash W/D	4:12 PM	\$164	2
A.B. Household Member	ATM Cash W/D	4:13 PM	\$184	2
Claimant 2	ATM W/D	4:17 PM	\$0	2
Claimant 2	ATM W/D	4:18 PM	\$0	2
Claimant 2	ATM Balance Inquiry	4:19 PM	\$0	2
Claimant 2	ATM Withdrawal	4:24 PM	\$0	3
Claimant 2	ATM Cash W/D	4:25 PM	\$34	3
A.B.	ATM Cash W/D	4:27 PM	\$54	3
A.B.	ATM Cash W/D	4:47 PM	\$183	4

We spoke with one of the three claimants whose mailing address was changed to A.B.'s address. This claimant stated that she did not apply for unemployment benefits and that her identity had been stolen. The claimant added that she notified LWC that her identity had been stolen after she received an IRS Form 1099-G in the mail from LWC. We also spoke with the member of A.B.'s household who told us that A.B. completed her unemployment application and that her benefits were initially deposited into A.B.'s bank account. She stated that after the bank rejected her benefits, she received her benefits on a debit card. She does not remember whether she or A.B. maintained the debit card; but when she needed money, A.B. would either give her money or let her use the debit card. She further stated that she did not sign anyone else up for unemployment; she was not familiar with the individuals whose benefits were deposited into A.B.'s bank account; and she never used anyone else's debit card to withdraw cash.

Identities of Out-of-State Claimants Used to Obtain Benefits

LWC records show that six out-of-state claimants filed applications for benefits using the same IP address as A.B. from July 6, 2020 to July 22, 2020. Each claimant requested that their benefits be loaded onto a debit card and each used a similar address (with variations) which appears to be a vacant trailer park less than two miles from A.B.'s residence. All of the claimants used the same phone number as their personal contact or their previous employer's contact number; however, none of the claimants had wages reported in Louisiana, and none of the employers reported on the applications showed up in a search of the Louisiana Secretary of State's website as an entity doing business in Louisiana. Further, records show that an expired drivers' license or an identification card^c was submitted to LWC for each claimant from the same IP address used by A.B.

^c Based on the expired drivers' licenses provided to LWC, these claimants were from either Massachusetts, New York, or California. Copies of Social Security cards were also submitted for five of the six claimants from the same IP address used by A.B.

We reviewed the six out-of-state claims and found that the first two to apply (between July 6, 2020 and July 17, 2020) were disqualified and did not receive any benefits. However, the last four claimants to apply received benefits totaling \$34,479 from July 28, 2020 to November 11, 2020. Records show that US Bank issued a debit card for each of these claimants from July 22, 2020 to July 23, 2020, but none of the cards were used. We found that each of the claimants' LWC accounts were accessed from the same IP address used by A.B. to change their mailing addresses to A.B.'s address on August 15, 2020. It appears that US Bank issued new debit cards for each of the claimants and those cards were activated from the same IP address used by A.B. between August 27, 2020 and September 29, 2020. LWC records show that each of the four claimants' LWC accounts were accessed from September 13, 2020 to October 12, 2020, and their addresses were changed back to the same address (vacant trailer park).

US Bank records show that the debit cards for the four out-of-state claimants were used to make cash withdrawals totaling \$34,325 from August 28, 2020 to November 19, 2020, at locations and times that were consistent with A.B.'s and the member of A.B.'s household's debit card transactions. For example, the first out-of-state claimant's debit card was activated on August 27, 2020 at 11:17 pm. The following morning, that debit card and A.B.'s debit card were both used to withdraw cash totaling \$1,608 within a minute of each other at the same bank located 2.6 miles from A.B.'s residence. Three minutes later, the out-of-state claimant's debit card and the member of A.B.'s household's debit card were used at another bank (.8 miles from the first location) to withdraw cash totaling \$1,011 within minutes of each other. On September 30, 2020, A.B.'s debit card, the member of A.B.'s household's debit card, the debit card of one of the claimants mentioned in the previous section, and all four of the out-of-state claimant's debit cards were used at the same bank, within minutes of each other to withdraw cash totaling \$1,720 (see table below).

Card Holder	Description	Time	Amount	Location
Out of State Claimant 1	ATM Cash W/D	7:58 PM	\$504	2
Out of State Claimant 1	ATM Cash W/D	7:58 PM	\$504	2
Out of State Claimant 2	ATM Balance Inquiry	7:59 PM	\$0	2
A.B.	ATM Balance Inquiry	8:00 PM	\$0	2
A.B.	ATM Cash W/D	8:00 PM	\$214	2
Out of State Claimant 3	ATM Balance Inquiry	8:01 PM	\$0	2
Out of State Claimant 3	ATM Cash W/D	8:01 PM	\$254	2
Claimant 3	ATM Cash W/D	8:02 PM	\$0	2
Claimant 3	ATM Balance Inquiry	8:02 PM	\$0	2
Claimant 3	ATM Cash W/D	8:03 PM	\$244	2
Claimant 3	ATM Balance Inquiry	8:03 PM	\$0	2
Out of State Claimant 4	ATM Balance Inquiry	8:04 PM	\$0	2
A.B. Household Member	ATM Balance Inquiry	8:05 PM	\$0	2

We spoke with one of the out-of-state claimants who told us that he has never been to Louisiana and did not apply for unemployment benefits in Louisiana. The claimant told us that he was unemployed but applied for and received unemployment benefits in Massachusetts, where he resides. A.B. told us that he was not familiar with any of the out-of-state claimants and that he and his child's mother were the only people in his household that received unemployment benefits.

Recommendations

We recommend that LWC seek legal advice to determine the appropriate actions to be taken, including recovering benefits received by A.B. on behalf of others. In addition, LWC should:

- (1) Implement edit checks within the HIRE system to detect and identify multiple individuals using the same mailing address, IP address, and bank accounts;
- (2) Investigate instances in which multiple individuals use the same mailing address and IP address to apply for benefits;
- (3) Investigate instances in which multiple individuals use the same bank account to receive benefits;
- (4) Identify and investigate instances in which multiple individuals use the same IP address, within the same time periods, to submit applications, certify for benefits, and change personal information within their accounts; and
- (5) 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.

LEGAL PROVISIONS

¹ **La. R.S. 14:67(A)** states, "Theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations. An intent to deprive the other permanently of whatever may be the subject of the misappropriation or taking is essential."

² **La. R.S. 14:67.16(B)** states, "Identity theft is the intentional use, possession, transfer, or attempted use, with fraudulent intent, by any person of any personal identifying information of another person to obtain, possess, or transfer, whether contemporaneously or not, credit, money, goods, services, or any thing else of value without the authorization or consent of the other person."

³ **La. R.S. 14:70.8(A)** states, "Whoever with intent to defraud either transmits, attempts to transmit, causes to be transmitted, solicits a transmission, or receives a transmission, by wire or radio signal, any stolen or fraudulently obtained monetary funds shall be imprisoned, with or without hard labor, for not more than ten years, or fined not more than one hundred thousand dollars, or both."

⁴ **La. R.S. 14:70.9(A)** states, "The crime of government benefits fraud is the act of any person who, with intent to defraud the state or any person or entity through any government benefits administered by any state department, agency, or political subdivision, does any of the following: (1) Presents for allowance or payment any false or fraudulent claim for furnishing services, merchandise, or payments. (2) Knowingly submits false information for the purpose of obtaining greater compensation than that to which he is legally entitled for furnishing services, merchandise, or payments. (3) Knowingly submits false information for the purpose of obtaining authorization for furnishing services, merchandise, or payments. (4) Knowingly makes or causes to be made a false statement or representation of material fact on an application or form for assistance, goods, services, or payments when the false statement or representation is made for the purpose of determining the person's eligibility to receive benefits or payments. (5) Knowingly conceals or fails to disclose any material fact affecting the applicant's or recipient's initial or continued eligibility to receive benefits or payments."

⁵ **La. R.S. 14:133(A)** states, "Filing false public records is the filing or depositing for record in any public office or with any public official, or the maintaining as required by law, regulation, or rule, with knowledge of its falsity, of any of the following: (1) Any forged document. (2) Any wrongfully altered document. (3) Any document containing a false statement or false representation of a material fact."

APPENDIX A

Management's Response



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John Bel Edwards, Governor
Ava Cates, Secretary

Office of the Secretary

December 8, 2022

Michael J. "Mike" Waguespack, CPA
 Louisiana Legislative Auditor
 Post Office Box 94397
 Baton Rouge, Louisiana 70804-9397

Dear Mr. Waguespack:

The Louisiana Workforce Commission (LWC) respectfully submits its management responses to your investigative audit reports (LLA Project Numbers 50210010, 5020020, and 50210034).

As an initial matter, the LWC finds it is imperative to note that the above-referenced reports should not be construed as audits of the LWC and/or its investigative processes. Rather, based on information provided to Louisiana Legislative Auditor's (LLA) Office by LWC, these reports detail three (3) separate investigations identified by our Unemployment Insurance (UI) Investigations staff early on during the COVID-19 pandemic to determine whether fraud actually occurred.

By now your office is well aware that the crippling effect of the pandemic was unimaginable for State Workforce Agencies (SWAs) across the country. Louisiana went from 1,698 initial unemployment insurance claims for the week ending March 7, 2020, to 72,438 for week ending March 21, 2020. By the week ending April 18, 2020, LWC received a combined total of 732,000 new and weekly claim certifications.

Weekly UI Claims			
Week-ending	Initial Claims	Weekly Certifications	Total Claims
4/18/2020	91,923	246,296	732,059
4/11/2020	79,653	217,532	297,185
4/4/2020	100,621	116,690	217,311
3/28/2020	97,400	58,027	514,496
3/21/2020	72,438	14,143	86,581
3/14/2020	2,255	13,987	16,242
3/7/2020	1,698	14,199	15,897

Along with several hundred thousand new unemployment claims, States were tasked with implementing and administering several new federal programs within an impossibly narrow timeframe and with insufficient and ever-changing guidance that did not take into account the increased potential for fraud to occur. The CARES Act benefit programs were comprised of approximately 7 temporary new programs that are vastly different from "regular state unemployment benefits" (RSUB). These programs ended on July 31, 2021. However, over the course of the last three years, the LLA has conducted at least five (5) audits of the UI program, including the various CARES Act benefit programs. The combined total percentage of fraud claims identified in these audit reports is less than 4%, giving LWC an accurate payment rate of over 95%. While perfection of course remains the ultimate goal, it was especially challenging to achieve during the period at issue in these reports.

As such, the LWC finds it extremely important to note the following:

- In response to the global COVID-19 pandemic, and the ensuing national health crisis, the United States Congress passed and President Donald J. Trump signed legislation to provide assistance to both businesses and workers through Payroll Protection and CARES Unemployment Insurance, respectively. The Pandemic Unemployment

Assistance (PUA) Program was created from the CARES Act UI provisions. **Nearly all of the claims identified in the referenced reports are PUA claims that were filed soon after the program was launched. None of these individuals would have been eligible for or ever received regular state unemployment insurance benefits.**

- In order to receive CARES UI benefits when the program was launched, states were specifically forbidden from requiring proof of identity and/or income. Further, some of the recommendations outlined in the audit report contradict with USDOL UIPL 01-16, which was in effect during the period in question.
- Louisiana was among the first states to introduce enhanced identity verification requirements throughout the course of CARES UI. As various federal prohibitions were changed or lifted, LWC instituted new security and identification protocols. Indeed, some variation of most of the recommendations in these reports are already in place.
- Not all multiple-use indicators are indicative of fraud. There is no prohibition against paying benefits to individuals that live at the same address and/or use the same bank accounts. Delaying benefits for those that are either in group homes, homeless shelters, rehabilitation facilities, multi-generational families, multi-family households etc., would have an adverse effect on our efforts to ensure equity and access to all of our citizens.
- The investigation conducted by the LLA far exceeded the scope of LWC's investigative capabilities. Because the LWC does not have prosecutorial authority, our agency works diligently with various law enforcement agencies, including the Federal Office of the Inspector General (OIG) to identify and prosecute fraudulent schemes and crime rings.

While the LWC must concur with the recommendations outlined in the reports, note that these recommendations closely resemble a mere recitation of our current processes. In fact, during the review period in question, LWC UI Staff was in routine contact with the LLA discussing issues related to call center hold times, delays in payment of claims, and suspected fraud. Based on those discussions, the Legislative Audit Advisory Council convened a closed door session in 2020 to review LWC's tools and protocols related to fraud. The Council elected to discuss these measures in a closed session due to the possibility that public disclosure of our fraud screens would compromise their effectiveness.

To be clear, we feel strongly that no level of fraud is acceptable. Therefore, the LWC has and will continue to invest in fraud protection. Additionally, the Louisiana Legislature has allocated a total of \$1,083,600,000 to replenish the state unemployment trust fund since Fiscal Year 2021. Nationally, the cost of operating state unemployment insurance programs is of grave concern and will ultimately need to be addressed. In the interim, the LWC will continue to work diligently with your office and various law enforcement agencies to ensure that our unemployment insurance program remains an effective and equitable one for Louisiana's citizens.

Should you have any questions or need additional information, please feel free to contact my office at 225-342-3001.

Sincerely,



Ava Cates
Secretary