

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Office of the Governor
(Executive Department)
Analysis of Program Authority
and Performance Data

September 1998

OFFICIAL
BILL COPY

DO NOT SIGN OVER

Obtain the original
copies from the
Legislator's Office
1998-09-01



Performance Audit Division

*David G. Kyle, Ph.D., CPA, CFE
Legislative Auditor*

LEGISLATIVE AUDIT ADVISORY COUNCIL

MEMBERS

Senator Ronald C. Bean, Chairman
Representative Francis C. Thompson, Vice Chairman

Senator Robert J. Barham
Senator Wilson E. Fields
Senator Thomas A. Green
Senator Craig F. Komers
Representative F. Charles McMains, Jr.
Representative Edwin R. Murray
Representative Warren J. Triche, Jr.
Representative David Vitar

LEGISLATIVE AUDITOR

David G. Kyle, Ph.D., CPA, CFE

DIRECTOR OF PERFORMANCE AUDIT

David K. Greer, CPA, CFE

This document is prepared by the Legislative Auditor, State of Louisiana, Post Office Box 9490, Baton Rouge, Louisiana 70804-9490 in accordance with Louisiana Revised Statute 243:71. One hundred twelve copies of this public document were produced at an approximate cost of \$1,488.95. The material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:21. A concise summary of this document is available on the Legislative Auditor's Web site at www.la.state.la.us.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Wayne "Dap" Irwin, Director of Administration, at 225-332-3880.

**Office of the Governor
(Executive Department)
Analysis of Program Authority
and Performance Data**

September 1998



**Performance Audit
Office of Legislative Auditor
State of Louisiana**

**Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor**

Table of Contents

Legislative Auditor's Transmittal Letter	xi
Executive Summary	xiii

Chapter 1: Introduction

Audit Initiation and Objectives	1
Report Conclusions	2
Accountability Initiatives	2
Program Budgeting and Strategic Planning Focus on Outcomes	4
Executive Budget Is Basis for General Appropriation Act	8
Scope and Methodology	12
Areas for Further Study	15
Report Organization	17

Chapter 2: Overview

Chapter Conclusions	21
Organization of the Office of the Governor	21
No Missions and Goals to Compare to State Law	23
Many Entities Within the Office of the Governor Unrelated	23
Potential Overlap Within the Office of the Governor	23

Chapter 3: Executive Office of the Governor

Chapter Conclusions	27
Governor Is State's Chief Administrative Officer	27
Executive Office Is Governor's Administrative and Policy Arm	28
Funding and Staffing Data	32
Mission and Goal Are Consistent With State Law	32
Potential Overlap Among Entities Related to the Executive Office	32
Little Performance Data Reported for 1996-97, but Improved for 1998-99	34

Chapter 4: Governor's Office of Indian Affairs

Chapter Conclusions	33
Overview of Governor's Office of Indian Affairs	33
Mission and Goal Align With State Law	38
No Apparent Overlap, Duplication, or Outdated Functions Found	40
Related Boards, Commissions, and Like Entities	40
Analysis of Performance Data	40

Chapter 5: Mental Health Advocacy Service

Chapter Conclusions	45
Mental Health Advocacy Service Provides Legal Counsel to Those Admitted for Psychiatric and Substance Abuse Treatment	49
One Board Associated With MHAS	46
Mission and Goal Align With State Law	47
No Apparent Overlap or Duplication	47
Analysis of Performance Data	48

Chapter 6: Division of Administration

Chapter Conclusions	51
Division of Administration Is Divided Into Four Programs in the Executive Budget	52
Missions and Goals Are Consistent With Legal Authority	58
Related Boards, Commissions, and Like Entities	59
Potential Outdatedness in Division of Administration	60
Analysis of Performance Data	61
Missions Meet Most of Established Criteria	62
Goals Meet Most of Established Criteria	62
Most Objectives Have Improved	63
Many Performance Indicators Do Not Measure Progress Toward Objectives	64
Division of Administration's Performance Indicators Primarily Measure Output	64
Division of Administration's Performance Data Show Improvement	67
Office of Risk Management's Performance Data Have Improved	70

Chapter 6: Division of Administration (Cont.)

Administrative Services Program's Performance Data Show Improvement.....	71
Louisiana Property Assistance Program's Performance Data Have Improved.....	72
Performance Data for the Louisiana Federal Property Assistance Program Have Improved.....	73
Office of Telecommunications Management's Performance Data Show Improvement.....	73
Administrative Support Now Has Performance Indicators.....	74
High Maintenance Operations Performance Data Meet Some Criteria.....	75

Chapter 7: Patient's Compensation Fund Oversight Board

Chapter Conclusions.....	77
Overview of Patient's Compensation Fund Oversight Board.....	78
Mission Aligns With State Law.....	79
No Apparent Overlap, Duplication, or Outmoded Functions Found.....	80
Analysis of Performance Data.....	80

Chapter 8: Department of Military Affairs

Chapter Conclusions.....	83
Military Department Is Divided Into Two Programs in the Executive Budget.....	85
Boards, Commissions, and Like Entities.....	89
Missions and Goals Align With State Law.....	90
No Overlap or Duplication, but One Set of Laws Outmoded.....	90
Department's Performance Data Meet Most Established Criteria.....	90

Chapter 9: Office of Lifelong Learning

Chapter Conclusions.....	99
Overview of the Office of Lifelong Learning.....	99
Mission and Goals Align With State Law.....	102
Boards, Commissions, and Like Entities Relating to the Office of Lifelong Learning.....	104
No Apparent Overlap, Duplication, or Outmoded Functions.....	105
Performance Data Need Improvement.....	105

Chapter 10: Office of Women's Services

Chapter Conclusions	111
Office of Women's Services Coordinates State Programs Granted Toward Serving Women	111
One Type of Board Under the Authority of Office of Women's Services	113
Missions and Goals Generally Align With State Law, With One Exception	115
One Function Not Funded	115
Potential Duplication Among Programs Within Office of Women's Services	116
Analysis of Performance Data	116

Chapter 11: Board of Tax Appeals

Chapter Conclusions	127
Board of Tax Appeals Hears Disputes Between Taxpayers and the Department of Revenue	127
Mission Aligns With State Law	128
Executive Budget Does Not Accurately Reflect the Board's Function	129
No Apparent Overlap, Duplication, or Outmoded Functions	129
Board of Tax Appeals Performance Data	130

**Chapter 12: Louisiana Commission on Law Enforcement
and Administration of Criminal Justice**

Chapter Conclusions	131
Overview of the Louisiana Commission on Law Enforcement and Administration of Criminal Justice	132
Areas of Potential Overlap	136
Missions Align With State Law	137
Louisiana Commission on Law Enforcement's Executive Budget Structure Does Not Group Programs With Similar Purposes	138
Analysis of Performance Data	138

**Chapter 13: Department of Veterans Affairs and
Louisiana War Veterans Home**

Chapter Conclusions	143
Department Helps Veterans Receive Benefits	148
Two War Veterans Homes Provide Care for Ex-service Persons	148

Chapter 13: Department of Veterans Affairs and Louisiana War Veterans Home (Cont.)

Veterans Affairs Commission Sets Rules and Regulations for Department	152
Department's Mission and Goals Align With State Law, but War Veterans Homes Do Not	152
No Significant Overlap or Duplication Identified Within Department of Veterans Affairs	153
Analysis of Performance Data	154
Results of Analysis: Department of Veterans Affairs Budget Unit	155
Results of Analysis: Louisiana War Veterans Home Budget Unit	161

Chapter 14: Office of Elderly Affairs

Chapter Conclusions	165
Overview of the Office of Elderly Affairs	166
Boards, Commissions, and Like Entities Relating to the Office of Elderly Affairs	169
One Board and Two Functions May Be Outdated	168
Mission and Goals Align With State Law	170
Overview of Results of Analyzing the Office of Elderly Affairs Performance Data	172
Analysis of Performance Data	174

Exhibits

Exhibit 1-1: Major Components of Strategic Planning Process	5
Exhibit 1-2: Executive Budget and Appropriation Processes	11
Exhibit 1-3: Criteria Used to Evaluate Performance Data Included in the 1996-97 Executive Budget	14
Exhibit 3-1: Boards, Commissions, and Other Entities Under the Executive Office of the Governor (as of April 30, 1998)	30
Exhibit 3-2: Organization Chart of the Executive Office of the Governor (as of May 21, 1998)	31
Exhibit 3-3: Executive Office of the Governor Expenditures, Budget, and Appropriation Data	32
Exhibit 4-1: Governor's Office of Indian Affairs Expenditures and Staffing	39
Exhibit 4-2: Governor's Office of Indian Affairs Performance Data and Analysis	42

Exhibits (Cont.)

Exhibit 5-1:	Mental Health Advocacy Service Organization Chart (as of April 1997)	46
Exhibit 5-2:	Mental Health Advocacy Service Performance Data and Analysis	49
Exhibit 6-1:	Activities Included in the Executive Administration Program in the Order That They Appear in the 1997-98 Executive Budget	54
Exhibit 6-2:	Division of Administration Expenditures, Budget, and Appropriation Data	57
Exhibit 6-3:	Division of Administration Organization Chart	58
Exhibit 6-6:	Performance Indicator Types by Program	66
Exhibit 7-1:	Patient's Compensation Fund Oversight Board Expenditures and Staffing	78
Exhibit 7-2:	Patient's Compensation Fund Oversight Board Performance Data and Analysis	81
Exhibit 8-1:	Military Department Expenditure, Budget, and Appropriation Data	87
Exhibit 8-2:	Military Department Organization Chart (as of January 1998)	88
Exhibit 8-3:	Military Department Performance Data and Analysis	94
Exhibit 8-4:	Emergency Preparedness Program Performance Data and Analysis	97
Exhibit 9-1:	Office of Lifelong Learning Expenditures and Staffing	101
Exhibit 9-2:	Office of Lifelong Learning Organization Chart (as of April 1998)	102
Exhibit 9-3:	Office of Lifelong Learning Performance Data and Analysis	106
Exhibit 10-1:	Office of Women's Services Expenditure, Budget, and Appropriation Data	113
Exhibit 10-2:	Office of Women's Services Organization Chart (as of April 1998)	114
Exhibit 10-3:	Office of Women's Services Administrative Program Performance Data and Analysis	118
Exhibit 10-4:	Office of Women's Services Training Program Performance Data and Analysis	120
Exhibit 10-5:	Office of Women's Services Displaced Homemakers Program Performance Data and Analysis	122
Exhibit 10-6:	Office of Women's Services Family Violence Program Performance Data and Analysis	124

Exhibits (Cont.)

Exhibit 10-7: Office of Women's Services Teen Parent Program Performance Data and Analysis	125
Exhibit 12-1: Louisiana Commission on Law Enforcement and Administration of Criminal Justice and Its Related Boards and Commissions Expenditures and Staffing	134
Exhibit 12-2: Louisiana Commission on Law Enforcement and Administration of Criminal Justice and Its Related Boards and Commissions Functions Carried Out by Executive Budget Programs	135
Exhibit 12-3: Louisiana Commission on Law Enforcement and Administration Federal Programs Program's Performance Data and Analysis	140
Exhibit 12-4: Louisiana Commission on Law Enforcement and Administration State Programs Program's Performance Data and Analysis	144
Exhibit 13-1: Department of Veterans Affairs Budget Unit Actual Expenditures, Recommended and Appropriated Amounts, and Authorized Positions	149
Exhibit 13-2: Louisiana War Veterans Home Budget Unit Actual Expenditures, Recommended and Appropriated Amounts, and Authorized Positions	150
Exhibit 13-3: Department of Veterans Affairs Organization Chart (as of January 1, 1997)	151
Exhibit 13-4: Department of Veterans Affairs Administrative Program Performance Data and Analysis	157
Exhibit 13-5: Department of Veterans Affairs Claims Program Performance Data and Analysis	159
Exhibit 13-8: Department of Veterans Affairs Contact Assistance Program Performance Data and Analysis	164
Exhibit 13-9: Louisiana War Veterans Home Administrative Program Performance Data and Analysis	165
Exhibit 14-1: Office of Elderly Affairs Expenditures and Staffing	167
Exhibit 14-2: Office of Elderly Affairs Organization Chart (as of February 1997)	168
Exhibit 14-3: Office of Elderly Affairs Administrative Program Performance Data and Analysis	175
Exhibit 14-4: Office of Elderly Affairs Title III, V and USDA Program Performance Data and Analysis	177
Exhibit 14-5: Office of Elderly Affairs Action Match Program Performance Data and Analysis	179

Exhibits (Cont.)

Exhibit 14-6:	Office of Elderly Affairs Parish Councils on Aging Program Performance Data and Analysis	181
Exhibit 14-7:	Office of Elderly Affairs Senior Centers Program Performance Data and Analysis	183

Appendices

Appendix A:	List of References Used	A.1
Appendix B:	Boards, Commissions, and Like Entities Under the Authority of the Executive Office of the Governor	B.1
Appendix C:	Boards, Commissions, and Like Entities Related to the Division of Administration	C.1
Appendix D:	Division of Administration Performance Data and Analysis Results	D.1
Appendix E:	Boards, Commissions, and Like Entities Related to the Louisiana Commission on Law Enforcement and Administration of Criminal Justice	E.1
Appendix F:	Agencies' Responses	F.1
Appendix G:	Office of Planning and Budget's Response	G.1



DANIEL G. KYLE, PEAK CITY, OFFICE
LEGISLATIVE AUDITOR

OFFICE OF
LEGISLATIVE AUDITOR
STATE OF LOUISIANA
BAYOU BOULEVARD, LOUISIANA 70804-6107

FOR MORE INFORMATION
PLEASE CONTACT:
TELEPHONE: (504) 383-1000
FACSIMILE: (504) 383-0800

September 2, 1998

The Honorable Randy L. Ewing,
President of the Senate
The Honorable H. R. "Short" Downs, Jr.,
Speaker of the House of Representatives

Dear Senator Ewing and Representative Downs:

This report gives the results of our performance audit of the Office of the Governor and its related offices, boards, and commissions. The audit was conducted under provisions of Title 24 of the Louisiana Revised Statutes of 1990, as amended. In addition, this audit is one step toward meeting requirements of Act 1100 of 1985.

The report represents our findings, conclusions, and recommendations. We have also identified matters for legislative consideration. Appendix F contains the Office of the Governor's response and the related offices' responses. Appendix G contains the Office of Planning and Budget's response. I trust that this report will be of use to you in your legislative decision-making.

Sincerely,

Daniel G. Kyle, CPA, CFE
Legislative Auditor

DGK/AL



Office of Legislative Auditor

September 2, 1998

Executive Summary

Performance Audit Office of the Governor (Executive Department) Analysis of Program Authority and Performance Data

Our audit of the program authority and performance data for the Office of the Governor (also known as the Executive Department) found that:

- The 1996-97 executive budget does not include an overall mission for the Office of the Governor. In addition, state law does not specify an overall purpose for the office. As a result, we could not compare the office's overall missions and goals to state law. It is also impossible to determine if there is a common mission (or goal) which all entities in the office should be striving.
- Most missions and goals for the Office of the Governor in the 1996-97 executive budget align with state law.
- Several entities in the Office of the Governor might overlap or duplicate one another's efforts. Some entities and functions may be unneeded.
- Though the office's 1996-97 performance data (missions, goals, objectives, and performance indicators) have deficiencies, the performance data in the 1998-99 executive budget show improvement.

Audit Initiation and Objectives

The Office of Legislative Auditor conducted this performance audit of the Office of the Governor's 1996-97 executive budget program information in response to certain requirements of Act 1300 of 1995.

This report is one of a series of reports on all executive branch departments addressing the following objectives:

- Determine if the department's missions and goals as reported in the fiscal year 1996-97 executive budget are consistent with legislative intent and legal authority
- Determine if the department's missions, goals, objectives, and performance indicators as reported in the fiscal year 1996-97 executive budget are consistent with established criteria
- Determine if the department's objectives and performance indicators as reported in the fiscal year 1996-97 executive budget collectively provide useful information for decision-making purposes
- Identify any programs, functions, and activities within the department that appear to be overlapping, duplicative, or unneeded

Department Background

Article IV, Section 1(A) of the Louisiana Constitution sets the composition of the executive branch of state government. According to the constitution, the executive branch shall include the governor, lieutenant governor, secretary of state, attorney general, treasurer, commissioner of agriculture, commissioner of insurance, superintendent of education, commissioner of elections, and other entities.

Article XIV, Section 6 of the Louisiana Constitution mandates that the legislature establish not more than 20 departments within the executive branch of state government. In addition, R.S. 36:4 designates the 20 state departments. Furthermore, this law transfers certain entities to the Office of the Governor, which is not one of the 20 departments.

The Office of the Governor (also referred to as the Executive Department in the 1996-97 executive budget) includes the Executive Office of the Governor and many other entities. Many of these entities are separate budget units within the Office of the Governor in the 1996-97 executive budget. These budget units are discussed in the report in individual chapters as follows:

- Executive Office of the Governor (includes the governor's executive staff and other officers) - Chapter 3
- Office of Indian Affairs - Chapter 4
- Mental Health Advocacy Service and its Board of Trustees - Chapter 5
- Division of Administration - Chapter 6
- Felony's Compensation Panel Oversight Board - Chapter 7
- Department of Military Affairs - Chapter 8
- Office of Lifelong Learning - Chapter 9
- Office of Women's Services - Chapter 10
- Louisiana Stadium and Exposition District (a political subdivision - not included in report)
- Board of Tax Appeals - Chapter 11
- Louisiana Commission on Law Enforcement and Administration of Criminal Justice - Chapter 12
- Department of Veterans Affairs, the Veterans Affairs Commission, and the Louisiana War Veterans Homes - Chapter 13
- Office of Elderly Affairs - Chapter 14

In addition to the budget units listed above, many other entities are a part of the Office of the Governor. However, these entities do not appear in the 1996-97 executive budget. Furthermore, there are no performance or financial data for these entities.

No Overall Mission for Office of Governor

Because there is no mission in the executive budget for the entity known as the Office of the Governor, we could not determine if there is a common mission toward which all of these entities should be striving. We compared the missions of the individual entities that appear in the executive budget. We found that few of these entities appear to be working toward a common purpose. Rather, many of the entities have missions that relate to the missions or goals of other state departments. By moving some of these entities to other departments, legislators would be in a better position to know what is being spent on providing a certain service, and whether to consolidate some functions.

Recommendation

- 2.1 The governor may wish to consider moving some offices, boards, commissions, and like entities to departments whose mission is more clearly aligned with these entities' functions.

Matter for Legislative Consideration

- 2.1 The legislature may wish to consider moving some offices, boards, commissions, and like entities to departments whose mission is more clearly aligned with these entities' functions.

Most Missions and Goals Align With State Law

Most missions and goals for the entities that make up the Office of the Governor included the 1996-97 executive budget align with federal or state law. As a result, they reflect the intent of Congress and the Louisiana Legislature. However, we did find instances where missions and goals did not fully cover the mandated scope of the department. In addition, we found two missions that did not fully reflect legal intent:

- The mission of the Teen Parent Program under the Office of Women's Services does not mention pregnancy prevention. R.S. 46:1523(5) says the program is supposed to emphasize pregnancy prevention.

- The mission of the Louisiana War Veterans Home budget unit and the goal for its Administrative Program deal with providing care for disabled and homeless veterans. However, the mission and goal are not consistent with R.S. 29:381. This law says that the Department of Veterans Affairs is authorized to operate and maintain domiciliary facilities for war veterans with psychiatric and geriatric conditions.

Recommendations

- 10.1 The Office of Woman's Services should develop missions and goals that align with state law and meet established criteria, and ensure that all objectives are measurable and timebound.
- 13.1 The Department of Veterans Affairs should review the mission that appears in the 1986-87 executive budget for the Louisiana War Veterans' Home budget unit. State law does not provide for the customers who are embodied in the mission. If the department is serving disabled and homeless veterans who do not have psychiatric or geriatric conditions as provided for in state law, then it should cease providing these services. However, if the department sees the need to serve veterans who have conditions that are not provided for in state law, then it should seek authorizing legislation.

Some Functions Potentially Overlapping, Duplicative, or Outmoded

We reviewed the program descriptions and legal authority for the entities within the Office of the Governor and its related boards, commissions, and like entities to identify areas that appeared to be potentially overlapping, duplicative, or outmoded. We did not conduct detailed audit work on the areas we identified as potentially overlapping, duplicative, or outmoded. We only identified them for further review at another time.

Some areas of potential overlap, duplication, or outmodedness we identified include:

Potential Overlay

- **Alcohol and Drug Abuse Prevention and Rural Development** may overlap across several budget units (Chapter 2). (See pages 24-25.)
- **Disabilities, Drug Policy, Environmental Issues, and Technological Applications** entities in the **Office of the Governor** have the potential for overlap (Chapter 3). (See pages 32-33.)
- The **Crime Victims Reparation Board** and the **Victims Services Advisory Board** under the **Louisiana Commission on Law Enforcement and Administration of Criminal Justice** both assist crime victims and thus may potentially overlap (Chapter 12). (See page 126.)

Potential Duplication

- **Four programs in the Office of Women's Services** address similar issues with respect to job training and counseling and thus may duplicate one another's efforts (Chapter 10). (See page 116.)
- The **Claims and Contract Assistance Programs** in the **Department of Veterans Affairs** perform different parts of the process to secure veterans' benefits, but their goals sound similar (Chapter 11). (See pages 133-134.)

Potentially Outmoded, Inactive, or Not Funded

- The **Indian Gaming Commission** under the **Office of Indian Affairs** is inactive (Chapter 4). (See page 46.)
- The **State Employee Incentive Awards Committee**, the **Drug Procurement Advisory Council**, and the **Internal review** section within the **Division of Administration** may be outmoded (Chapter 6). (See pages 60-61.)
- Potentially outmoded laws govern the use of **Camp Nicholls**, which is under the **Military Department** (Chapter 8). (See pages 90-91.)

- One function in the Office of Women's Services is statutorily required but not funded (Chapter 10). (See page 175.)
- One function listed in the 1996-97 executive budget for the Board of Tax Appeals is no longer performed (Chapter 13). (See page 179.)
- Under the Office of Elderly Affairs, a board and two programs may be extended: the Senior Citizens Trust Fund Board was never functional, while the Fund Elderly and Volunteer Service Credit Programs were never funded (Chapter 14). (See pages 169-170.)

Recommendations

- 2.2 The Executive Office of the Governor should review the offices, boards, commissions, and like entities discussed in this chapter to determine if overlap does exist with respect to the prevention of alcohol and drug abuse as well as rural development. If overlap does exist, the office should then, where possible, develop strategies to combine these operations.
- 2.1 The Executive Office of the Governor should review the offices, boards, commissions, and like entities discussed in this chapter to determine if overlap does exist with respect to disabilities, drug policy, environmental issues, or technological applications. If overlap does exist, the office should then, where possible, develop strategies to combine these operations.
- 10.2 The Office of Women's Services should report all unfunded functions for which it is statutorily responsible to the Joint Legislative Committee on the Budget, per R.S. 49:191, 1.
- 10.3 The Office of Women's Services should review the programs discussed in this chapter to determine if duplication does exist with respect to job training and retraining. If duplication does exist, the office should then, where possible, develop strategies to combine these operations.

- 11.1 The Board of Tax Appeals should contact the Office of Planning and Budget in the Division of Administration to update the information listed in the executive budget and remove functions that it is no longer performing.
- 12.1 The Louisiana Commission on Law Enforcement and Administration of Criminal Justice should review the Crime Victims Reparation and Victim Services Advisory Boards to determine if overlap does exist. If overlap does exist, the commission should then, where possible, develop strategies to combine these operations.
- 13.2 The Department of Veterans Affairs should attempt to minimize any duplication between the Claims and Contract Assistance Programs.

Matters for Legislative Consideration

- 4.1 The legislature may wish to abolish the Indian Gaming Commission that was established by Act 888 of the 1990 Regular Session and amended and reenacted by Act 817 of the 1991 Regular Session.
- 6.1 The legislature may wish to consider abolishing the State Employees Incentive Award Committee and the Drug Procurement Advisory Council, which are both inactive, according to department officials.
- 6.2 The legislature may wish to amend R.S. 48:645, which creates the federal review section within the Division of Administration, since this section is inactive.
- 8.1 The legislature may wish to amend or repeal Chapter 3, Part III of Title 28 (R.S. 28:511 through 28:516), which addresses the home for Confederate soldiers located at Camp Nicholls, in order to reflect current legislative intent.
- 14.1 The legislature may wish to consider abolishing the Senior Citizens Trust Fund Board, the Frail Elderly Program, and the Volunteer Service Credit Programs, which are not funded, according to department officials.

**1996-97
Performance
Data Have
Deficiencies, but
Show
Improvement for
1998-99**

While the performance data for the Office of the Governor in the 1996-97 executive budget had many deficiencies, the data show considerable improvement in the 1998-99 budget. However, more adjustments are needed for the data to fully meet established criteria.

We compared the performance data reported in the 1996-97 executive budget for all budget units in the Office of the Governor (Executive Department) against our established criteria. The criteria used to analyze the performance data are listed in Exhibit 1-3 in Chapter 1. We found deficiencies in each budget unit. In particular, few objectives were measurable and timebound. Some levels of performance data, especially goals, were missing in many cases. These deficiencies are discussed in the individual chapters.

Overall, we found improvements in the 1998-99 executive budget for each budget unit we assessed. The recommendations below are addressed toward correcting any deficiencies that remain.

See Chapters 3-14 for discussion.

Recommendations

- 3.2 The Executive Office of the Governor should continue to develop timebound and measurable objectives and related performance indicators for all of its major functions. In addition, the office should develop a goal that reflects the direction and destination of the office. The office should work with the Office of Planning and Budget in the Division of Administration to clearly label all missions and goals.
- 4.3 The Governor's Office of Indian Affairs, the Executive Office of the Governor, and the Office of Planning and Budget in the Division of Administration should work together to develop operational plans. During this process, the office should address deficiencies noted for the performance data already reported. Once this is complete, the office should regularly review and update its operational plan.
- 5.1 The Mental Health Advocacy Service should work with the Office of Planning and Budget in the Division of

Administration to develop objectives and performance indicators that meet all of the established criteria.

- 6.1 The Division of Administration should work with its Office of Planning and Budget to ensure that mission statements meet the established criteria described in this report and that mission statements are clearly labeled.
- 6.2 The Division of Administration should work with its Office of Planning and Budget to ensure that goals are developed for each program and that goals provide both a direction and a destination.
- 6.3 The Division of Administration should work with its Office of Planning and Budget to ensure that objectives are developed for each program and that those objectives are measurable and timebound.
- 6.4 The Division of Administration should work with its Office of Planning and Budget to ensure that performance indicators that measure input, output, outcome, quality, and efficiency are developed for each program. In addition, performance indicators should measure progress toward objectives.
- 7.1 The Patient's Compensation Fund Oversight Board should work with the Office of Planning and Budget in the Division of Administration to develop a formal strategic plan. During this process, the board should develop the missing performance data elements and improve the deficiencies noted for the performance data already reported. Once these items are complete, the board should regularly review and update its strategic plan.
- 8.1 The Military Department should work with the Office of Planning and Budget in the Division of Administration to improve departmental performance data so that all objectives are measurable.
- 9.1 The Office of Lifelong Learning should work with the Office of Planning and Budget in the Division of Administration to ensure office goals give a sense of how the office will address its mission.

- 11.1 The Office of Women's Services should develop missions and goals that align with state law and meet established criteria, and ensure that all objectives are measurable and timely.
- 11.4 The Office of Women's Services should develop a mix of performance indicators that provides comprehensive information on the performance of each program within the department.
- 12.2 The Louisiana Commission on Law Enforcement and Administration of Criminal Justice and the Office of Planning and Budget in the Division of Administration should work together to ensure that all objectives are measurable.
- 12.3 Once the staff of the Louisiana Commission on Law Enforcement and Administration of Criminal Justice and the Office of Planning and Budget in the Division of Administration develop measurable objectives, they should reevaluate the performance indicators to determine whether they are clear and whether they are consistent with and measure progress toward the new objectives. In addition, these staff should reevaluate all objectives and indicators reported in the executive budget to determine if the most useful information for legislators and other users is included. Those that are better suited for internal use by the commission may not need to be reported in the executive budget. Implementing this recommendation should help ensure that users of the executive budget receive better information on how well the programs performed what they were supposed to accomplish.
- 12.4 The Louisiana Commission on Law Enforcement and Administration of Criminal Justice and the Office of Planning and Budget in the Division of Administration should work together to develop more outcome performance indicators.
- 12.5 The Louisiana Commission on Law Enforcement and Administration of Criminal Justice and the Office of Planning and Budget in the Division of Administration should work together to develop a budget format that meets the requirements of Act 3469 of 1997.

- 13.3 The Department of Veterans Affairs should work with the Office of Planning and Budget in the Division of Administration to revise the department's goals, objectives, and performance indicators to meet the established criteria.
- 14.1 The Office of Elderly Affairs and the Office of Planning and Budget in the Division of Administration should work together to ensure that all goals meet the established criteria.
- 14.2 The Office of Elderly Affairs and the Office of Planning and Budget in the Division of Administration should work together to ensure that objectives are measurable and timebound.
- 14.3 The Office of Elderly Affairs and the Office of Planning and Budget in the Division of Administration should work together to ensure that the performance indicators relate to the objectives and that they measure progress toward achieving objectives.

Chapter 1: Introduction

Audit Initiation and Objectives

The Office of the Legislative Auditor conducted this performance audit of the executive budget program information for the entities that make up the Office of the Governor (Executive Department) in response to certain requirements of Act 1100 of 1995. This act amended the state audit law by adding Louisiana Revised Statute (R.S.) 24:522, which created the Louisiana Performance Audit Program. Although the legislative auditor has been conducting performance audits since 1986, R.S. 24:522 formalizes an overall performance audit program for the state. In addition to finding solutions to present fiscal problems, the legislature created the Performance Audit Program to identify and plan for the state's long-term needs.

This report is one of a series of reports on all executive branch departments addressing the following objectives:

- Determine if the department's mission and goals as reported in the fiscal year 1996-97 executive budget are consistent with legislative intent and legal authority
- Determine if the department's mission, goals, objectives, and performance indicators as reported in the fiscal year 1996-97 executive budget are consistent with established criteria
- Determine if the department's objectives and performance indicators as reported in the fiscal year 1996-97 executive budget collectively provide useful information for decision-making purposes
- Identify any programs, functions, and activities within the department that appear to be overlapping, duplicative, or unneeded

Report Conclusions

The 1996-97 executive budget does not include an overall mission for the Office of the Governor. In addition, state law does not specify an overall purpose for the office. As a result, we could not compare the office's overall mission and goals to state law. It is also impossible to determine if there is a common mission toward which all of these entities should be striving.

Though the 1996-97 performance data for each budget unit has deficiencies, the performance data for 1996-99 show much improvement. Individual budget units are discussed in subsequent chapters.

Among the major entities that are within the Office of the Governor, we found two areas whose potential overlap may exist. These two areas are prevention of alcohol and drug abuse and rural development. Other areas that may potentially be overlapping, duplicative, or extended within these entities are discussed in the individual chapters.

Accountability Initiatives

Article XIV, Section 6 of the 1974 Louisiana Constitution reorganized the executive branch into 20 departments. However, many entities were not placed within one of those 20 departments, but rather within the Office of the Governor. The Office of the Governor is not one of the 20 departments. In this report, the entities that are placed within the Office of the Governor may be collectively referred to as a department or as the Executive Department.

State law says that the structure of the executive branch of state government is, in part, to promote economy and efficiency in the operation and management of state government. Since the reorganization, additional efforts have been undertaken to eliminate duplicative, overlapping, and extended programs and activities. Some of these efforts require internal reviews of programs, policies, and services of state agencies while others provide for external reviews.

R.S. 24:522 requires the legislative auditor to annually make recommendations to the legislature relative, in part, to the effectiveness and efficiency of programs and services that the various state agencies provide. In particular, it directs the auditor

to evaluate the basic assumptions underlying all state agencies, programs and services to assist the legislature in identifying those that are vital to the best interests of the people of Louisiana and those that no longer meet that goal. The act also requires state agencies to produce certain information during the budgetary process.

In July 1996, the Office of Legislative Auditor issued a report that examined the performance and progress of Louisiana state government. That report followed up on all recommendations made in performance audits and staff studies issued by the legislative auditor during the previous three years. In that report, we tracked the progress of agencies in implementing recommendations contained in the performance studies and identified related legislation. We also identified a number of problem areas in state government including inadequate oversight and inadequate planning.

As part of our continuing efforts to meet the requirements of R.S. 24:521, we have issued this report that examines the legal authority for the department's programs and services. This report also examines the program information contained in the fiscal year 1996-97 executive budget and builds on the need for better planning. As previously mentioned, similar performance audit reports are to be issued on all other executive branch departments.

State law (R.S. 49:156 *et seq.*) also requires agencies to provide the legislature with certain information to justify their existence in order to continue. This is referred to as the sunset review process. This process allows the legislature an opportunity and mechanism to evaluate the operation of state statutory entities.

Furthermore, state law requires an annual report by department undersecretaries on their department management and program analysis. These reports, required by the provisions of R.S. 35:8, are referred to as Act 160 reports, since Act 160 of 1982 originally enacted this law. This law requires agencies to conduct evaluations and analysis of programs, operations, and policies to improve the efficiency, economy, and effectiveness of the departments.

Other performance legislation includes an accountability act for colleges and universities. Also, various agency performance related reports are required to be submitted with the agency budget request. One of these reports is referred to as the "Sunset Review Budget Request Supplement."

**Program
Budgeting and
Strategic
Planning
Focus on
Outcomes**

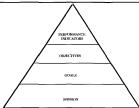
Act 814 of the 1987 Regular Legislative Session required the state to adopt a program budgeting system beginning in fiscal year 1988-89. R.S. 39-28 requires the executive budget to be in a format that clearly presents and highlights the programs operated by state government. According to *Admagement*, a publication of the Division of Administration's Office of Planning and Budget (OPB), program budgeting is a budget system that focuses on program objectives, achievements, and cost-effectiveness. *Admagement* also states that program budgeting is concerned with outcomes or results rather than with individual items of expenditure.

Strategic planning is a process that sets goals and objectives for the future and strategies for achieving those goals and objectives, with an emphasis on how best to use resources. Act 1465 of the 1997 Regular Legislative Session enacted R.S. 39-21. This law requires each state department to engage in the strategic planning process, produce a strategic plan, and submit it to the commissioner of administration and the appropriate legislative oversight committees by July 1, 1998. Program budgeting involves the development of missions, goals, objectives, and performance indicators. These factors are components of the strategic planning process.

Exhibit 1-1 on the following page shows how missions, goals, objectives, and performance indicators relate to each other. As can be seen in this exhibit, the mission is the base from which goals are derived. Objectives flow from the goals, and performance indicators flow from the objectives.

Exhibit 1-1

Major Components of the Strategic Planning Process



Source: Prepared by legislative auditor's staff using a similar diagram in *Management*.

Management defines the above terms as follows:

- **Mission:** a broad, comprehensive statement of the organization's purpose. The mission identifies what the organization does and for whom it does it.
- **Goals:** the general end purposes toward which effort is directed. Goals show where the organization is going.
- **Objectives:** specific and measurable targets for accomplishment. Objectives include a degree or type of change and a timetable for accomplishment.
- **Performance indicators:** the tools used to measure the performance of policies, programs, and plans.

Furthermore, *Management* categorizes performance indicators into five types:

1. **Input indicators** measure resource allocation and demand for services. Examples of input indicators are budget allocations and number of full-time equivalent employees.
2. **Output indicators** measure the amount of products or services provided or the number of customers served. Examples of output indicators include the number of students enrolled in an adult education course, the number of vaccinations given to children, and the number of miles of roads resurfaced.
3. **Outcome indicators** measure results and assess program impact and effectiveness. Examples of outcome indicators are the number of persons able to read and write after completing an adult education course and the change in the highway death rate. Outcome indicators are the most important performance measures because they show whether or not expected results are being achieved.
4. **Efficiency indicators** measure productivity and cost-effectiveness. They reflect the cost of providing services or achieving results. Examples of efficiency indicators include the cost per student enrolled in an adult education course, the bed occupancy rate at a hospital, and the average processing time for environmental permit applications.
5. **Quality indicators** measure effectiveness in meeting the expectations of customers, stakeholders, and other groups. Examples of quality indicators include the number of defect-free reports compared to the number of reports produced, the accreditation of institutions or programs, and the number of customer complaints filed.

Management also points out the benefits of program budgeting. According to *Management*, program budgeting streamlines the budget process. *Management* also says that program budgeting supports quality management by allowing managers more budgetary flexibility while maintaining

accountability for the outcomes of programs. Since appropriations are made at the program level, program managers can more easily shift funds from one expenditure category to another to cover unanticipated needs, according to *Advisors.org*.

The need for accountability in government operations is gaining recognition both domestically and internationally. According to a recent report issued by the United States General Accounting Office, the federal government is currently implementing the Government Performance and Results Act of 1993. This act requires agencies to set goals, measure performance, and report on their accomplishments. The report also cites several states including Florida, Oregon, Minnesota, Texas, and Virginia and foreign governments such as Australia, Canada, New Zealand, and the United Kingdom that are also pursuing management reform initiatives and becoming more results-oriented.

In Louisiana, the 1996 general appropriation bill and resulting act included program descriptions for the first time. The 1997 general appropriation bill also included key performance indicators. For fiscal year 1997-98, this information was presented for informational purposes only. However, in the future, it will serve as a starting point for the full implementation of performance based budgeting.

According to Act 1465 of the 1997 Regular Legislative Session, which amended and renumbered R.S. 39:87, key objectives and key performance indicators that are contained in the General Appropriation Act will be included in the agency's appropriations. In addition, each agency will be required to provide quarterly performance progress reports. The agency's appropriation will be issued conditioned upon the agency preparing and submitting these reports.

Executive Budget Is Basis for General Appropriation Act

Article VIII, Section 11(A) of the Louisiana Constitution requires the governor to submit a budget estimate to the legislature that sets forth the state expenditures for the next fiscal year. This budget estimate, the executive budget¹, must include recommendations for appropriations from the state general fund, dedicated funds, and self-generated funds.

Act 1403 of the 1997 Regular Legislative Session amended and reenacted R.S. 35:316 to require the executive budget to be configured in a format that clearly presents and highlights the programs operated by state government. This statute also requires the executive budget to include:

- (1) an outline of the agency's programmatic structure, which should include an itemization of all programs with a clear description of the objectives of each program;
- (2) a description of the activities that are intended to accomplish each objective; and
- (3) clearly defined indicators of the quantity and quality of performance of these activities.

OPD develops the executive budget based on voluminous material contained in various documents prepared by the departments as part of their budget requests. The budget request packages are made up of six separate components, which are listed below. These packages contain both financial and program information.

1. **Operational plans** describe the various programs within state agencies. They also give program missions, goals, objectives, and performance indicators. Operational plans are derived from long-range strategic plans. Operational plans tell what portions of strategic plans will be addressed during a given operational period.
2. **Existing operating budgets** describe the initial operating budgets as adjusted for actions taken by the Joint Legislative Committee on the Budget, the Interim Emergency Board, the legislature, and/or the governor.

¹ The governor also submits a capital outlay budget. However, the scope of this audit includes only the executive budget.

3. **Continuation budgets** describe the level of funding for each budget unit that reflects the resources necessary to carry on all existing programs and functions at the current level of service in the ensuing fiscal year. These budget components include any adjustments necessary due to the increased cost of services or materials as a result of inflation and increased workload requirements resulting from demographic or other changes. Continuation budgets contain program information.
4. **Technical/other adjustment packages** allow for the transfer of programs or functions from certain agencies or departments to other agencies or departments. However, total overall revenues and expenditures cannot be increased. The technical/other adjustment packages also contain program information.
5. **New or expanded service requests** are designed to provide information about the cost of new and/or expanded services that departments will provide. These service changes can come about as a result of regulation or procedural changes that are/were controlled by the agency or by the addition of services that were not previously provided. The new or expanded service requests also contain program information.
6. **Total request summaries** provide a cross-check of the total budget request document. These forms are designed to provide summaries of all the requested adjustments made to arrive at the total budget requests.

According to OPF's instructions to departments, the total budget request must be accompanied by the Sunset Review Budget Request Addendum (i.e., SRBRA forms). The SRBRA forms list all activities that a budget unit has been directed to administer (through legislatively authorized programs and acts of the legislature) for which no implementing funds were appropriated in the existing operating budget. The SRBRA forms must be submitted to OPF, the Legislative Fiscal Office, and the Joint Legislative Committee on the Budget.

For the 1997-98 fiscal year, OPR prepared and published several volumes of the executive budget using the departments' budget request packages. In this executive budget, the financial information was presented along with the program information. The program information includes program descriptions, missions, goals, objectives, and performance indicators related to the services and products of each department resulting from spending state revenues.

Act 1489 also amended and reworded R.S. 39:36 to require OPR to prepare a document known as the supporting document. The supporting document must conform to the executive budget. It must also contain other detailed financial and programmatic information about the programs, budget units, and departments.

According to R.S. 39:37, the governor must submit the executive budget to the Joint Legislative Committee on the Budget. The governor must make a copy of the executive budget available to each member of the legislature. The constitution requires that the governor submit a general appropriation bill for proposed ordinary operating expenditures in conformity with the executive budget document that was submitted to the legislature.

The general appropriation bill moves through the legislature similar to any other bill. The Appropriations Committee in the House of Representatives initially hears the bill and then it moves to the Senate Finance Committee. Both the House and Senate may amend the bill. The bill is voted upon in its final form by the full membership of both chambers. OPR monitors any amendments the legislature makes to the bill.

After the general appropriation bill passes the legislature, it is forwarded to the governor. Once the governor signs the bill, it becomes law in the form of the General Appropriation Act. After the governor signs the bill, OPR reports to the state departments any amendments made by the legislature. The state constitution allows the governor to veto any line item in the appropriation bill. A veto can be overridden by a two-thirds vote of the legislature. Exhibit 1-2 on the following page illustrates the executive budget and appropriation process.

Exhibit 1-3

Executive Budget and Appropriation Processes



* The governor has line-item veto power.

Sources: Prepared by legislative auditor's staff using the state constitution, state law, Memoranda, and House Legislative Services - State and Local Government in Conference, An Overview (December 1995).

Scope and Methodology

Overview. This performance audit of the Executive Department program information was conducted under the provision of Title 24 of the Louisiana Revised Statutes of 1950, as amended. All performance audits are conducted in accordance with generally accepted government auditing standards as promulgated by the Comptroller General of the United States.

This section provides a summary of the methodology used in this audit. Based on planning meetings held by legislative audit staff, we formulated audit objectives that would address issues specific to the program information contained in the executive budget. The audit focused on the 1996-97 executive budget program information. However, the 1993-98 and 1998-99 executive budgets were issued during the audit period. Thus, we looked at these executive budgets to see if any changes had been made from the 1996-97 executive budget.

References Used. To familiarize ourselves with performance measurement, program budgeting, and accountability concepts, we reviewed various publications including the following:

- *Managers* published by the Office of Planning and Budget (1991 and 1996 editions)
- *Research Report - Service Efforts and Accomplishments Reporting: An Time Has Come, An Overview* published by the Governmental Accounting Standards Board (GASB)
- *Executive Guide: Effectively Implementing the Government Performance and Results Act* published by the U.S. General Accounting Office (June 1994)
- Various reports by the Canadian Comprehensive Auditing Foundation
- Reports from various states related to program budgeting and strategic planning

These publications are listed in detail in Appendix A. We also conducted interviews with personnel of the Urban Institute, the federal Office of Management and Budget (OMB), and GASB. These individuals represent both the theoretical and practical sides of current performance measurement and accountability efforts.

To gain an understanding of the state's budget process, we reviewed state laws regarding program budgeting. In addition, we interviewed staff of OFB and the Department of Economic Development regarding their budget processes.

Legal Basis for Missions and Goals. We searched state and federal laws to determine whether there was legal authority for missions and goals of the various entities within the Office of the Governor. We also reviewed applicable laws to determine legislative intent related to the creation of these entities and the functions that these entities are intended to perform. In addition, we reviewed and organized data obtained from the various entities on their structure, functions, and programs. We also interviewed key agency personnel about these issues. We included within the scope of our detailed audit work all related boards, commissions, and like entities for which funding was recommended through a specific line item in the executive budget. We also prepared a listing, which is contained in Appendices B and C, of all related boards, commissions, and like entities we identified for the Office of the Governor and the Division of Administration, regardless of whether funding was recommended through a specific line item.

Comparisons of Performance Data to Criteria. We developed criteria against which to compare each entity's missions, goals, objectives, and performance indicators as reported in the 1996-97 executive budget. To help develop these criteria, we gathered information from GAOB, OMB, the Urban Institute, and *MileageWorld*. Exhibit 1-3 on the following page is a listing of the criteria.

During our criteria development process, we obtained input from GAOB. We also obtained concurrence from GAOB on our final established criteria. We then compared the missions, goals, objectives, and performance indicators to the established criteria.

In addition, we evaluated the objectives and performance indicators to determine if they collectively provide useful information to decision makers. Where deficiencies or other problems were identified, we discussed them with appropriate personnel of the department and OFB. We did not assess the validity or reliability of the performance indicators.

Although other documents contain performance data on the department, we only compared the missions, goals, objectives, and performance indicators contained in the executive budget to the criteria. This decision was made because the executive budget is

the culmination of OPE's review and refinement of the budget request components. It also represents the governor's official recommendation to the legislature for appropriations for the next fiscal year.

Exhibit 1-3

Criteria Used to Evaluate Performance Data Included in the 1996-97 Executive Budget

MISSION: A broad, comprehensive statement of purpose

- ✓ Identifies overall purpose for the mission of the organization, department, office, institution, or program as established by constitution, statute, or executive order
- ✓ Identifies clients/customers of the organization or external and internal users of the organization's products or services
- ✓ Organizationally acceptable

GOAL: The general end purpose toward which effort is directed

- ✓ Consistent with department, program, and office missions
- ✓ Provides a sense of direction on how to address the mission; reflects the destination toward which the entity is striving

OBJECTIVE: A specific and measurable target for accomplishment

- ✓ Consistent with goals
- ✓ Measurable
- ✓ Timely-based
- ✓ Specifies desired end result

PERFORMANCE INDICATOR: Tool used to measure performance of policies, plans, and programs

- ✓ Measures progress toward objective or contributes toward the overall measurement of progress toward objective
- ✓ Consistent with objective
- ✓ Clear, easily understood, and non-technical

Source: Prepared by legislative auditor's staff based on input from Management, OMB, the Federal Office of Management and Budget, and the Urban Institute to show criteria used to evaluate the department's performance data.

Potential Overlapping, Duplicative, or Outmoded Areas. Finally, we reviewed the program descriptions and legal authority for the entities within the Office of the Governor and the related boards, commissions, and fire entities to identify areas that appeared to be overlapping, duplicative, or outmoded. We defined these terms as follows:

- **Overlapping:** instances where two or more programs appear to perform different activities or functions for the same or similar purposes
- **Duplicative:** instances where two or more programs appear to conduct identical activities or functions for the same or similar purposes
- **Outmoded:** those programs, activities, or functions that appear to be outdated or are no longer needed

We did not conduct detailed audit work on the areas we identified as potentially overlapping, duplicative, or outmoded. We only identified them for further review at another time.

Areas for Further Study

During this audit, we identified the following areas that require further study:

- As previously mentioned, assessing the validity and reliability of performance indicators was not within the scope of this audit. However, if the legislature intends to include performance indicators in future appropriation bills and acts, validity and reliability become increasingly important. Consequently, in the future, the legislature may wish to direct a study of the validity and reliability of performance indicators included in appropriation bills.
- The programs, functions, and activities that appear to be overlapping, duplicative, or outmoded should be assessed in more detail to determine whether they are truly overlapping, duplicative, or outmoded. Once these assessments are completed, the legislature may decide whether any of these programs, functions, or activities should be altered, expanded, or eliminated.

- The availability of management information systems that can readily integrate data from a variety of sources is essential to a successful program budgeting system. Capturing accurate and meaningful performance data is important, in part, because of the increased emphasis the legislature is placing on program information. Therefore, the capabilities of the various management information systems as related to program data should be addressed.
- Some entities within the Office of the Governor perform functions or provide services that are also functions of other departments. Some examples of this situation are:
 - Services to the disabled are provided through the Executive Office of the Governor and the Department of Health and Hospitals (Office of Disability Affairs)
 - Education related functions in the Executive Office of the Governor and the Department of Education
 - Services to the mentally disabled through the Mental Health Advocacy Service and the Department of Health and Hospitals
 - Establishment of drug abuse and prevention policy by the Law Enforcement Commission (Drug Control and Violent Crime Policy Board) and the Executive Office of the Governor (Drug Policy Board)
 - The Office of Lifelong Learning is responsible for coordinating literacy programs in the state. In addition, the Office of Women's Services, the Department of Education, and the Department of Social Services administer literacy programs.
 - In addition to the Office of Elderly Affairs, other entities provide services to the state's elderly population.

**Report
Organization**

The remainder of this report is divided into the following chapters and appendices:

- **Chapter 2 is an overall analysis of the Executive Department.**
- **Chapter 3 is an analysis of the performance data of the Executive Office of the Governor.** The Executive Office of the Governor provides administrative support for the governor and consists of the staff for various governmental policy and service initiatives.
- **Chapter 4 is an analysis of the performance data of the Office of Indian Affairs.** The Office of Indian Affairs has the sole responsibility of addressing Indian issues.
- **Chapter 5 is an analysis of the performance data of the Mental Health Advocacy Service.** The Mental Health Advocacy Service is a statewide service established to provide legal counsel and representation for mentally disabled persons and to ensure that their legal rights are protected.
- **Chapter 6 is an analysis of the performance data of the Division of Administration.** The Division of Administration is the state's central management, administration, and support agency.
- **Chapter 7 is an analysis of the performance data of the Patient's Compensation Fund Oversight Board.** This board oversees the disbursement of funds from the Patient's Compensation Fund.
- **Chapter 8 is an analysis of the performance data of the Department of Military Affairs.** The Department of Military Affairs is responsible for maintaining the Louisiana National Guard and the Office of Emergency Preparedness.
- **Chapter 9 is an analysis of the performance data of the Office of Lifelong Learning.** The Office of Lifelong Learning is responsible for coordinating all literacy programs in the state.

- **Chapter 10** is an analysis of the performance data of the **Office of Women's Services**. The Office of Women's Services is responsible for coordinating and managing resources to serve the needs of women and their families.
- **Chapter 11** is an analysis of the performance data of the **Board of Tax Appeals**. The Board of Tax Appeals is an independent agency that provides an appeals board for taxpayers.
- **Chapter 12** is an analysis of the performance data of the **Louisiana Commission on Law Enforcement and Administration of Criminal Justice**. This commission engages in comprehensive criminal justice planning and distributes federal funds under the Federal Omnibus Crime Control and Safe Streets Act.
- **Chapter 13** is an analysis of the performance data of the **Department of Veterans Affairs and the Louisiana War Veterans Home**. The Department of Veterans Affairs ensures that all Louisiana veterans and their dependents and survivors receive all benefits to which they are entitled. The War Veterans Home is a state-owned and managed facility that provides care for disabled and homeless veterans.
- **Chapter 14** is an analysis of the performance data of the **Office of Elderly Affairs**. The Office of Elderly Affairs is the state's central agency addressing issues relating to aging and the elderly in Louisiana.
- **Appendix A** is a list of references used for this audit.
- **Appendix B** is a listing of related boards, commissions, and like entities that we identified for the Executive Office of the Governor.
- **Appendix C** is a listing of related boards, commissions, and like entities that we identified for the Division of Administration.

- **Appendix D** is the mission, goal, objective, and performance indicator templates for the Division of Administration.
- **Appendix E** is a listing of related boards, commissions, and like entities associated with the Louisiana Commission on Law Enforcement and Administration of Criminal Justice.
- **Appendix F** contains the responses to this report submitted by the various entities that make up the Office of the Governor.
- **Appendix G** is the Office of Planning and Budget's response to this report.

Chapter 2: Overview

Chapter Conclusions

The 1996-97 executive budget does not include an overall mission for the Office of the Governor. In addition, state law does not specify an overall purpose for the office. As a result, we could not compare the office's overall mission and goals to state law. It is also impossible to determine if there is a common mission toward which all of these entities should be striving.

Among the major entities that are within the Office of the Governor, we found two areas where potential overlap may exist. These two areas are prevention of alcohol and drug abuse and rural development.

Organization of the Office of the Governor

Article IV, Section 1(A) of the Louisiana Constitution sets the composition of the executive branch of state government. According to the constitution, the executive branch shall include the governor, lieutenant governor, secretary of state, attorney general, treasurer, commissioner of agriculture, commissioner of insurance, superintendent of education, commissioner of elections, and other entities.

Article XIV, Section 6 of the Louisiana Constitution mandates that the legislature establish not more than 20 departments within the executive branch of state government. In addition, R.S. 49:4 designates the 20 state departments. Furthermore, this law transfers certain entities to the Office of the Governor rather than to one of the 20 departments.

The Office of the Governor (also referred to as the Executive Department in the 1996-97 executive budget) includes the Executive Office of the Governor and many other entities. Many of these entities are separate budget units within the Office of the Governor in the 1996-97 executive budget. Those that are budget units are:

- Executive Office of the Governor (includes the governor's executive staff and other offices)

- Office of Indian Affairs
- Mental Health Advocacy Service and its board of trustees
- Division of Administration
- Patient's Compensation Fund Oversight Board
- Department of Military Affairs
- Office of Lifelong Learning
- Office of Women's Services
- Louisiana Stadium and Exposition District (a political subdivision)
- Board of Tax Appeals
- Louisiana Commission on Law Enforcement and Administration of Criminal Justice
- Department of Veterans Affairs, the Veterans Affairs Commission, and the Louisiana War Veterans Homes
- Office of Elderly Affairs

Many Entities Do Not Appear in the Executive Budget

In addition to the budget units listed above, many other entities are a part of the Office of the Governor. However, these entities do not appear in the 1996-97 executive budget. Furthermore, there is no performance or financial data for those entities. The entities that we found that do not appear in the 1996-97 executive budget are outlined in Chapter 3 in Exhibits 3-1 and 3-2.

No Missions and Goals to Compare to State Law

There are no overall missions and goals for the Office of the Governor (Executive Department) in the 1996-97 budget. Furthermore, there is no law that specifies an overall purpose. As a result, we could not compare the office's missions and goals to state law.

Each entity that appears in the 1996-97 executive budget in the Office of the Governor is established in state law. In addition, each entity's missions and goals, if any, are shown in the executive budget. We compared each entity's missions and goals to state law in subsequent chapters of this report.

Many Entities Within the Office of the Governor Unrelated

Because there is no mission in the executive budget for the entity known as the Office of the Governor, we could not determine if there is a common mission toward which all of these entities should be striving. We compared the missions of the individual entities that appear in the executive budget. We found that few of these entities appear to be working toward a common purpose. Rather, many of the entities have missions that relate to the missions or goals of other state departments. By moving some of these entities to other departments, legislators would be in a better position to know what is being spent on providing a certain service, and whether to consolidate some functions.

For example, the Office of Lifelong Learning coordinates literacy programs. However, state law provides for the Department of Education, Division of Adult and Community Education to eliminate adult illiteracy. If the Department of Education coordinated all literacy programs, lawmakers could have comprehensive data to more easily determine what the state spends on literacy programs, and how effective they are being.

Potential Overlap Within the Office of the Governor

We found two areas where potential overlap may exist within the Office of the Governor. These two areas are alcohol and drug abuse and rural development. We defined overlap as instances where two or more entities perform different functions for the same purpose. If overlap does exist among

these entities, the state may be spending more money than necessary to provide certain services.

We also identified other instances of overlap or duplication that may have been identified within budget units of the Office of the Governor. These instances are further discussed in the individual chapters of this report.

Potential Overlap Among Entities That Address Alcohol and Drug Abuse

Five boards, commissions, or like entities in the Office of the Governor perform functions related to controlling drug and alcohol abuse in the state. As a result, there may be some overlap among these entities.

Three entities deal with developing policies that prevent or examine factors associated with alcohol and drug abuse. The Drug Policy Board and the Governor's DWI/Vehicular Homicide Task Force within the Executive Office of the Governor and the Drug Control and Violence Crime Policy Board within the Commission on Law Enforcement and Administration of Criminal Justice may potentially overlap.

In addition, the Advisory Council of Safe and Drug-Free Schools and Communities within the Executive Office of the Governor may potentially overlap with the Drug Abuse Resistance Education (D.A.R.E.) Advisory Council that is within the Commission on Law Enforcement and Administration of Criminal Justice. Both of these entities work toward preventing drug abuse in schools.

Potential Overlap Between Entities That Address Rural Development

There may be overlap between the Office of Rural Development within the Executive Office of the Governor and the Community Development Block Grant (CDBG) Program within the Division of Administration.

According to R.S. 3:315, the Office of Rural Development is to advise and assist agencies, individuals and corporations in answering particular rural revitalization and development needs, including cooperative efforts among agencies . . . and to solve common problems or provide services in these areas.

According to an official at the Office of Community Development, areas can apply or qualify for CDBG funds if municipalities have populations under 50,000 and parishes have populations under 200,000. According to 24 CFR, Section 570, CDBG funds are used to benefit low and moderate income families, aid in the prevention or elimination of slums or blight, or to meet other community development needs that have urgency because existing conditions pose a serious and immediate threat to the health or welfare of the community.

Both of these entities give grants to rural communities for local development. Therefore, because CDBG gives grant money to local communities, and the Office of Rural Development gives grants to rural and urban communities for development-type projects, potential overlap may exist.

Recommendations

- 2.1 The governor may wish to consider moving some offices, boards, commissions, and like entities to departments whose mission is more closely aligned with these entities' functions.
- 2.2 The Executive Office of the Governor should review the offices, boards, commissions, and like entities discussed in this chapter to determine if overlap does exist with respect to the prevention of alcohol and drug abuse as well as rural development. If overlap does exist, the office should then, where possible, develop strategies to combine these operations.

Matter for Legislative Consideration

- 2.1 The legislature may wish to consider moving some offices, boards, commissions, and like entities to departments whose mission is more closely aligned with these entities' functions.

Chapter 3: Executive Office of the Governor

Chapter Conclusions

Primarily, the Executive Office of the Governor provides administrative support for the governor. This office is responsible for overseeing the implementation of gubernatorial policies, responding to constituent requests, and providing the general administration and support services required by the governor. This office had 50 authorized positions and was appropriated over \$34 million in fiscal year 1996-97.

Forty-three entities and 13 additional budget units are under the direct authority of the Executive Office of the Governor. Several of the boards, commissions, and like entities under the Executive Office of the Governor deal with similar issues and may have overlapping functions.

Although no objectives or performance indicators are reported in the 1996-97 executive budget, the 1998-99 version has performance data for six areas reported under the Executive Office of the Governor.

Governor Is State's Chief Administrative Officer

Article IV, Section 1 of the Louisiana Constitution establishes the executive branch of state government. In addition, Article IV, Section 5, establishes the governor as the chief executive officer of the state and defines his duties. The governor has duties and privileges including the following:

- Make reports and recommendations to the legislature
- Submit an operating and capital budget
- May grant reprieves and pardons to persons convicted of crimes against the state
- May veto line items in appropriation bills
- Ensure that total appropriations do not exceed total anticipated revenues

- Sign all bills into law
- Appoint or remove the head of each executive department as well as board and commission members (unless otherwise provided in state constitution or law)
- Serve as commander-in-chief of the armed forces of the state
- Other powers and duties as constitutionally authorized or provided by law

Executive Office Is Governor's Administrative and Policy Arm

According to the 1996-97 executive budget, the Executive Office of the Governor is the governor's own administrative office. This office manages the governor's action initiatives and oversees implementation of gubernatorial policies, responds to constituent requests, and provides the general administration and support services required by the governor.

This chapter deals only with the budget unit known as the Executive Office of the Governor. The Executive Department, which is also referred to as the Office of the Governor, contains 13 additional budget units that are separately reported in the 1996-97 executive budget. Most of these budget units are discussed in chapters 4 through 14 of this report.

The 1996-97 executive budget lists five offices, one cabinet, and one commission under the Executive Office of the Governor. These include:

- Office of Coastal Activities
- Office of Rural Development
- Office of Urban Development
- Oil Spill Coordinator's Office
- Governor's Children's Cabinet
- Office of Permits
- Louisiana Commission on Human Rights

The 1998-99 executive budget lists the first five and adds the Troops to Trophies Program and the Louisiana Intelligent Defenders Board (the Intelligent Defense Assistance Board).

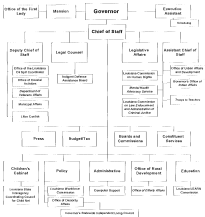
Though only a few entities are identified in the executive budget, many more are placed under the authority of the Office of the Governor by state law or executive order. In addition to the 13 additional budget units, we identified a total of 43 boards, commissions, councils, offices, authorities, committees, and task forces currently within the Office of the Governor. These are listed in Exhibit 3-1 on the following page. The legal authority and purpose of each are described in Appendix B. The office's organization chart is in Exhibit 3-2 on page 31.

Exhibit 3-1
**Boards, Commissions, and Other Entities Under
the Executive Office of the Governor (as of April 30, 1998)**

1. Cabinet Advisory Group on Economic Development	23. Louisiana State Intergovernmental Coordinating Council for Child Care
2. Children's Cabinet	24. Louisiana Technology Innovations Council
3. Community/Technical College and Adult Education Task Force	25. Maritime Advisory Task Force
4. Coordinating Council on Tuberculosis and Distance Education	26. Mississippi River Corridor Task Force
5. Drug Policy Board	27. Occupational Forecasting Conference
6. Drug Testing Task Force	28. Office of Business Advocacy
7. Electronic Benefits Transfer Program Task Force	29. Office of Disability Affairs
8. Governor's Advisory Council on Disability Affairs	30. Office of Environmental Education
9. Governor's Advisory Council on Gifted and Drug-Free Schools and Communities	31. Office of Rural Development
10. Governor's Amazon Strike Force	32. Office of the First Lady
11. Governor's DNR/Wildlife/Habitat Task Force	33. Office of the Louisiana Oil Spill Coordinator
12. Governor's Statewide Independent Living Council	34. Office of Urban Affairs and Development
13. Governor's Task Force on Individual Wastewater Treatment Systems	35. Project Restore Task Force
14. Governor's Task Force on Tuberculosis	36. Royal Street Project Advisory Board
15. Indigent Defense Assistance Board	37. School Based Health Clinic Task Force
16. Interstate 49 South Project Task Force	38. SBC/LEAF Review Commission
17. Louisiana Commission on HIV and AIDS	39. State Employees Group Benefits Program Study Commission
18. Louisiana Commission on Human Rights	40. Tangipahoa River Task Force
19. Louisiana Coordinating Council on Domestic Violence	41. Task Force on Environmental Protection and Preservation
20. Louisiana Environmental Education Commission	42. Transportation Infrastructure Model for Economic Development Review (TIMED) Task Force
21. Louisiana LEARN Commission	43. Wetlands Conservation and Restoration Authority
22. Louisiana Postsecondary Review Commission	

 Source: Prepared by legislative auditor's staff from state laws and executive orders.

Exhibit 3-2
Organization Chart of the Executive Office
of the Governor (as of May 31, 1998)



Note: Offices appearing in italics are either separate budget units or under separate budget units.

Source: Created by legislative auditor's staff from a chart submitted by the Office of the Governor.

Funding and Staffing Data

The Executive Office of the Governor appears in the executive budget as a single program called the Administrative Program. It had 50 authorized positions and was appropriated over \$15 million in fiscal year 1996-97. Exhibit 3-3 below shows the office's expenditures for fiscal year 1995-96, its recommended amount for fiscal year 1996-97, and appropriated amounts for fiscal year 1996-97.

Exhibit 3-3

Executive Office of the Governor Expenditures, Budget, and Appropriation Data

Program	Actual 1995-96	Recommended 1996-97	Appropriated 1996-97
Administrative Program	\$21,461,800	\$15,556,683	\$16,065,126

Sources: Prepared by legislative auditor's staff using data obtained from the 1996-97 Executive Budget, the 1996-97 General Fund Appropriations Executive Summary, and the Comprehensive Annual Financial Report for the year ending June 30, 1996.

Mission and Goal Are Consistent With State Law

The Executive Office of the Governor's mission and goal that appear in the 1996-97 executive budget align with state law. Although we found no specific law authorizing the Executive Office of the Governor, the constitution and other state laws give the governor broad authority.

Potential Overlap Among Entities Related to the Executive Office

Several boards and commissions under the authority of the Executive Office of the Governor deal with similar issues. Based on the definitions in Chapter 1, there is the potential for overlap among several entities under the authority of the Executive Office. If overlap does exist, the state may be using more resources than necessary to set policies or carry out certain tasks.

We considered overlap to be instances where two or more programs appear to perform different activities or functions for the same or similar purposes. To determine whether the potential for

overlap exists, we compared the legal purpose of each entity and found that many are working in the same broad areas. These areas include Disabilities, Drug Policy, Environmental Issues, and Technology Applications. Because we interpreted apparent overlap broadly, additional work should be done to determine if actual overlap exists.

Disabilities. The legal authority for the Governor's Advisory Council on Disability Affairs states that it assists the Office of Disability Affairs. However, the two entities appear to perform similar functions on behalf of the disabled. The Governor's Statewide Independent Living Council deals with a specific disabled population, but may have some overlap with the Advisory Council and the Office of Disability Affairs. Finally, the Louisiana State Interagency Coordinating Council for Child Net helps the Department of Education assist toddlers with special needs.

Drug Policy. The Drug Policy Board appears to have a very broad purpose with respect to combating illegal drug use in the state. The Governor's Advisory Council on Safe and Drug-Free Schools and Communities also addresses drug use, specifically in schools and communities. As such, it may have some overlap with the Drug Policy Board. In addition, two task forces are concerned with narrower issues related to the use of illegal drugs.

Environmental Issues. Nine entities under the Executive Office of the Governor deal with environmental issues. Though many of them are task forces addressing very specific areas, others appear to have some potential for overlap. First, the Louisiana Environmental Education Commission and the Office of Environmental Education appear to be working toward the same purpose and may overlap. In addition, the Environmental Education Commission and the Task Force on Environmental Protection and Preservation both promote discussions among affected groups. Finally, both the Wetlands Conservation and Restoration Authority and the Project Restore Task Force appear to be concerned with coastal restoration issues.

Technological Applications. The Louisiana Technology Innovations Council, which was created by the legislature in 1997, is mandated to establish policies and procedures relative to any innovative technological applications in state government. Accordingly, this purpose could encompass that of the Coordinating Council on Telemedicine and Distance Education, which promotes telecommunications in those specific fields.

**Little
Performance
Data Reported
for 1996-97, but
Improved for
1998-99**

Although no objectives or performance indicators were presented in the 1996-97 executive budget for the Executive Office of the Governor, the 1998-99 executive budget lists a range of performance data.

We assessed performance data in the 1996-97 executive budget according to established criteria set forth in Exhibit 1-3 in Chapter 1. During this audit, the 1995-96 and 1998-99 executive budgets were issued. We did not review the 1997-98 executive budget performance data since 1998-99 information was available. We completed a general review of the 1998-99 executive budget to determine if improvements have been made to the performance data. We did not assess all of the new performance data, but instead reviewed the objectives to determine if target measures and time frames for achievement have been added. We also looked for general improvements, such as the addition of missing performance data.

The mission and goal for the Executive Office were not labeled as such in the 1996-97 executive budget. We did assess two statements that an official in the Executive Office identified as the mission and goal. The mission for the Executive Office of the Governor presented in the 1996-97 executive budget meets all of the established criteria, but the goal does not.

Mission Meets Established Criteria

The mission for the office meets all of the established criteria. It identifies the office's purpose, identifies its client, and is organizationally acceptable. Because this mission meets all of the established criteria, the broad purpose of the Executive Office is known. This mission is the same for 1998-99.

Executive Office of the Governor

Mission (1996-97)	The Administrative Program of the Executive Office of the Governor manages the governor's action initiatives, ensures implementation of gubernatorial policies, responds to constituent requests, and provides the general administration and support services required by the governor.
---------------------------------	--

Goal Does Not Provide a Sense of Direction

The goal statement we assessed for the Executive Office does not meet all of the established criteria. The goal is consistent with the office mission, but does not provide a sense of direction as to how to address the mission. In addition, it does not reflect the destination toward which the entity is striving. It only lists the functions of the staff. Though the goal is changed for 1998-99, it remains a listing of functions.

Executive Office of the Governor	
Goal (1996-97)	The program (1) conducts cabinet meetings (2) reviews gubernatorial initiatives and policies in such areas as education, economic development, natural resources and environment, public safety and corrections, transportation, intergovernmental relations, and disability assistance (3) develops and/or monitors state responses to federal programs that have a direct relationship to the state (4) provides legal counsel to the governor (5) coordinates media communications and legislative liaison for the governor (6) maintains efficient operations personally affecting the governor, including constituent affairs, security, scheduling, office budget, management of the governor's mansion, and personnel matters.

No performance data are reported in the 1996-97 executive budget for the eight entities included in the Executive Office. As a result, readers of the executive budget could not determine the performance of any of these entities. However, the 1998-99 executive budget shows much improvement.

In the 1998-99 executive budget, six entities are listed as being included in the Executive Office of the Governor. As mentioned earlier, these are as follows:

- Office of Coastal Activities
- Office of Rural Development
- Office of Urban Development
- Oil Spill Coordinator's Office

- Troops to Teachers Program
- Louisiana Indigent Defenders Board

Each has a mission statement and at least one goal presented in the budget. Of the 27 objectives reported, 15 are measurable and 24 are timebound. All objectives but one have related performance indicators. However, as shown in Exhibits 3-1 and 3-2 on pages 30 and 31, the office includes many other entities that may need to be identified in the executive budget and have performance data included. For example, the Wetlands Conservation and Restoration Authority and the Governor's Statewide Indigenous Living Council may perform important functions, but report no performance data in the executive budget.

Recommendations

- 3.1 The Executive Office of the Governor should review the boards and commissions discussed in this chapter to determine if overlap does exist with respect to disabilities, drug policy, environmental issues, or technological applications. If overlap does exist, the office should then, where possible, develop strategies to combine these operations.
- 3.2 The Executive Office of the Governor should continue to develop timebound and measurable objectives and related performance indicators for all of its major functions. In addition, the office should develop a goal that reflects the direction and destination of the office. The office should work with the Office of Planning and Budget in the Division of Administration to clearly label all missions and goals.

Chapter 4: Governor's Office of Indian Affairs

Chapter Conclusions

The Governor's Office of Indian Affairs coordinates the services of all state agencies serving Indians and administers state programs relative to Indians. The office has one authorized position and was appropriated over \$4 million for fiscal year 1996-97. The amount in excess of \$4 million was for operating expenses. The remaining \$4 million, from statutory dedications generated from Indian gaming revenues, was passed through to the three parishes with Indian tribes having gaming compacts with the state.

The office's mission and goal, as presented in the 1996-97 executive budget, align with state law. However, some of the office's legislative mandates are not mentioned in the executive budget.

There are no apparent overlapping, duplicative, or unneeded functions identified within the office. We identified one inactive commission related to the office.

The goal for the Office of Indian Affairs reported in the 1996-97 executive budget does not provide a sense of direction as how to address the mission. In addition, the objective in the 1996-97 executive budget is not timebound and no true performance indicators are reported. However, the objectives in the 1998-99 executive budget are timebound and nine performance indicators are reported.

Overview of Governor's Office of Indian Affairs

R.S. 46:2381 creates the Governor's Office of Indian Affairs and establishes it in the Office of the Governor. The office coordinates the services of all agencies serving Indians, administers programs relative to Indians, and assists Indians in social, economic, and educational matters. According to the office's executive director, major Indian issues include casinos, compact agreements, land issues, and genealogy.

According to the executive budget, there are 20,900 Indians living in the state. According to the office's executive director, Louisiana has no standards on which to base state recognition of

tribes. There are four federally recognized tribes and several other tribes and bands located throughout the state.

State law mandates the Office of Indian Affairs to serve as the official negotiating agent of the state for tribal compacts. The executive director defined compacts as voluntary agreements between an Indian tribe and the state whereby the tribe agrees to pay taxes to the local parish government in which the tribe is located. Louisiana has three gaming compacts with federally recognized tribes that operate casinos in the state. Under these state-tribal agreements, the tribes pay to the state treasury a certain percentage of their gaming revenues and that money is then distributed to the parishes in which the tribes reside. Tribes having gaming compacts with the state are the Tunica-Biloxi in Assumption Parish, the Coushatta Tribe in Allen Parish, and the Calumacha Tribe in St. Mary Parish. Louisiana is one of 18 states having such revenue-sharing agreements with Indian tribes.

Indian Affairs' Executive Director Also Oversees Another Program

The Office of Indian Affairs shares office space and staff with a federal program known as Troops to Teachers. The Office of Indian Affairs' executive director also serves as the executive director of the State Placement Assistance Office for Troops to Teachers. Troops to Teachers is a federal stand-alone program administered by the Governor's Office for Education. Troops to Teachers, also known as Teacher & Teacher's Aide Placement Assistance Program, facilitates the certification and employment of former military personnel as teachers and teacher's aides in Louisiana's public schools. The Troops to Teachers program is not part of the Governor's Office of Indian Affairs and is not included in this analysis.

Financial Information. The Office of Indian Affairs was appropriated over \$4 million for fiscal year 1996-97 and authorized one position. Exhibit 4-1 on the following page shows actual expenditures for fiscal year 1995-96 and the recommended and appropriated amounts for fiscal year 1996-97. For fiscal year 1996-97, only \$32,312 of the recommended amount was for operating the office. The remaining \$3 million are statutory dedications that pass from Indian gaming revenue to Allen, Assumption, and St. Mary parishes, the three parishes with tribes having gaming compacts with the state. According to the executive budget, the office operations are funded with state general funds. The statutory dedications are generated from Indian gaming

monies and are distributed to the parishes through mitigation funds.

Exhibit 4-1

**Governor's Office of Indian Affairs
Expenditures and Staffing
Expenditures for Fiscal Year 1995-96, Recommended Expenditures,
Appropriations, and Authorized Positions for Fiscal Year 1996-97**

	1995-96 (Actual)	1996-97 (Recommended)	1996-97 (Appropriated)	Authorized Positions
Governor's Office of Indian Affairs	\$2,580,000	\$3,092,212	\$4,051,897*	1

*The \$1 million increase from 1995-97 recommended to the 1996-97 appropriated is due to monies that were appropriated to the St. Mary Parish Local Government Slating Mitigation Fund.

Source: Prepared by legislative auditor's staff using the Comprehensive Annual Financial Report (CAFR) for Fiscal Year 1995-96, Fiscal Year 1996-97 Executive Budget, and Fiscal Year 1996-97 General Fund Appropriations Executive Summary.

**Mission and Goal
Align With State
Law**

The mission and goal of the Office of Indian Affairs, shown in Exhibit 4-2 on page 42, align with state law. R.S. 45:2162 states that the office shall administer programs relative to Indians and negotiate compacts on behalf of the state. As a result, both the mission and goal reflect the intent of the legislature. The goal is identified as such in the executive budget, but the mission is not. We confirmed the office's mission with the executive director.

However, state law mandates the office to carry out more functions than are included in the goal, which is concerned with compacts. For example, R.S. 45:2162(1) states that the office shall "collect facts and statistics and conduct studies of conditions pertaining to the employment, health, education, financial status, recreation, social adjustment, or other conditions affecting the welfare of the Indian people." Although the executive budget mentions that the office provides assistance to Indians to ease "social, economic and educational deprivation" in the program description, this mandate is not included in the executive budget as a goal.

**No Apparent
Overlap,
Duplication, or
Outsourced
Functions Found**

We did not identify any overlapping, duplicative, or outsourced functions within the Governor's Office of Indian Affairs. As stated in Chapter 1, we defined overlap as two or more programs that appear to perform functions for the same purpose. We defined duplication as instances where two programs conduct identical activities for the same purpose. The definition of an outsourced function is one that appears to be outdated or no longer needed. As a result, the office does not appear to be using more resources than necessary to coordinate services to Indians.

**Related Boards,
Commissions, and
Like Entities**

We did not identify any functioning boards, commissions, or like entities related to the Office of Indian Affairs. We did identify one inactive commission, however. The Indian Gaming Commission was established by Act 888 of the 1990 Regular Session and renamed by Act 817 of the 1993 Regular Session to regulate gaming compacts on behalf of the state. According to the office's executive director, the Indian Gaming Commission has been inactive for several years. The last appointment to the commission occurred in 1999.

**Analysis of
Performance
Data**

We compared the performance data in the 1998-99 executive budget for the Office of Indian Affairs against our established criteria. The criteria used to analyze the performance data are listed in Exhibit 1-3 in Chapter 1. During this audit, the 1997-98 and the 1998-99 executive budgets were issued. We did not review the 1997-98 executive budget performance data since 1998-99 information was available. We completed a general review of the 1998-99 executive budget to determine if improvements have been made to the performance data. We did not reassess all of the performance data, but instead reviewed the objectives to determine if target measures and time frames for achievement have been added. We also looked for general improvements, such as the addition of missing performance data. It appears that the 1998-99 performance data have improved from the data in the 1996-97 executive budget.

The mission reported in the 1996-97 executive budget for the Office of Indian Affairs meets all the criteria, but the goal does not provide a sense of direction on how to address the mission. Also, the objective is not timebound, and there are no true performance indicators reported. While the objectives in the 1998-99 executive budget are timebound and five performance indicators are reported, nearly all of the objectives contain multiple parts. In addition, many parts of these objectives are not measurable.

The operational plan used by the office for fiscal year 1996-97 dated back to fiscal year 1994-95. According to the executive director, the reason for the lack of an updated operational plan was due to the fact that the office of Indian Affairs was less staffed three years before the current executive director's appointment in January 1997. The Executive Office of the Governor prepares the Office of Indian Affairs' program description information that appears in the executive budget. According to the executive director, the office has prepared an operational plan for fiscal year 1998-99.

We analyzed the performance data presented for the Governor's Office of Indian Affairs in the 1996-97 executive budget. The Office of Indian Affairs is presented as one program, the Administrative Program, in the executive budget. Using the criteria shown in Chapter 3, we evaluated one mission, one goal, one objective, and one performance indicator. The performance data we analyzed and the results are shown in Exhibit 4-3 on the following page.

Exhibit 4-2
**Governor's Office of Indian Affairs
Performance Data and Analysis**

MISSION: The Governor's Office of Indian Affairs is the only agency within state government with the sole purpose of addressing Indian issues.

Meets most 3 of 3 criteria: Identifies purpose, identifies clients, and is organizationally acceptable

GOAL: It is the goal of this office to successfully conclude state/tribal contracts that demonstrate the state's recognition of Indian tribal sovereignty, foster a positive government-to-government relationship with the tribes, and ensure the public welfare.

Goal meets 1 of 2 criteria: Consistent with the mission, but does not provide a sense of direction as to how to address the mission or reflect program destination

OBJECTIVE: The Administrative Program will establish a core group of state negotiators to sit in on all negotiations, along with the appropriate experts on specific issues.

Objective meets 3 of 4 criteria: Consistent with goal, is measurable and specifies an end result, but is not embedded

PERFORMANCE INDICATOR: Initially, the state's response to a request for state-tribal contracts on issues of gaming and taxation was to assemble a negotiating team from various state agencies. In each instance, a period of education in federal Indian law was required prior to contract development. Additionally, in these instances, state negotiating teams were mixed each time, necessitating a review of previous learned Indian law. By centralizing these responsibilities in the Office of Indian Affairs, the state has effectively provided the (1) a clear recognition of the tribal sovereignty of federally recognized tribes, and (2) eliminated the need to revisit and re-educate state officials on Indian law.

We eliminated the performance indicator reported in the executive budget as not a true performance indicator based on the established criteria used to evaluate performance indicators.

Source: Prepared by legislative auditor's staff using performance data from the 1996-97 executive budget.

Mission. The mission reported for the office meets all the established criteria. The mission identifies the purpose of the office and its clients and is organizationally acceptable. The mission is not specifically stated as such in the executive budget.

Goal. The goal, which has three parts, meets one of the two established criteria. The goal is consistent with the office mission. The goal reflects the destination toward which the office is striving, but none of the three parts tells how the office will go about fulfilling its mission. It is important for goals to meet the criteria so that managers and executive budget users know how the program will achieve the general end purposes toward which the program's efforts are directed.

Objective. The objective meets three of the four established criteria. The objective is consistent with the goal, specifies an end result, and is measurable. However, the objective is not timebound. The 1998-99 executive budget includes five objectives for this program that are all timebound. However, nearly all are compound objectives and many of the parts of the compound objectives are not measurable.

Performance Indicators. The executive budget reports an efficiency indicator for the Governor's Office of Indian Affairs. However, we determined that the information presented as an indicator is not a true performance indicator based on our criteria. Thus, legislators are not told whether the office's objective was achieved. However, the 1998-99 executive budget reports nine performance indicators.

Recommendation

- 4.1 The Governor's Office of Indian Affairs, the Executive Office of the Governor, and the Office of Planning and Budget in the Division of Administration should work together to develop operational plans. During this process, the office should address the deficiencies noted for the performance data already reported. Once this is complete, the office should regularly review and update its operational plan.

Matter for Legislative Consideration

- 4.1 The legislature may wish to abolish the Indian Gaming Commission that was established by Act 588 of the 1990 Regular Session and amended and renumbered by Act 807 of the 1993 Regular Session.

Chapter 5: Mental Health Advocacy Service

Chapter Conclusions

The Mental Health Advocacy Service (MHAS) provides legal counsel to mentally disabled patients requesting such services who have been admitted to treatment facilities for diagnosis and/or treatment. MHAS has 15 employees and was appropriated \$60,785 for fiscal year 1996-97.

MHAS' mission and goal as presented in the 1996-1997 executive budget align with state law. In the 1996-97 executive budget, the goal is identified as a mission and the mission is not labeled as such. However, in the 1998-99 executive budget, all performance data are clearly labeled.

The mission and goal for MHAS meet all of the established criteria. However, the objective meets only two of four established criteria. All of the performance indicators are consistent with the objective, but none of them measure progress toward the objective because the objective is not measurable.

There does not appear to be any overlap or duplication within MHAS.

Mental Health Advocacy Services Provides Legal Counsel to Those Admitted for Psychiatric and Substance Abuse Treatment

R.S. 28:64 creates the MHAS within the Office of the Governor. MHAS provides legal counsel to all mentally disabled patients who request such services, and who have been admitted to facilities for diagnosis and/or treatment of psychiatric disorder or substance abuse. MHAS provides legal counsel to patients in the following situations: voluntary or involuntary admission, commitment, legal competency, change of status, transfer, or discharge.

MHAS' headquarters are located in Baton Rouge. In addition, there are field offices located in Shreveport, Mandeville, New Orleans/Jefferson, Lakeview, Pineville/Monroe, and Lafayette/Lake Charles. According to the executive budget, the office litigates over 128 cases a month. The executive budget also says MHAS addresses policy issues that affect mentally disabled persons and finds alternatives to full-time hospitalization for clients.

In the 1996-97 executive budget, MHAS is presented under one program—the Administrative Program. For fiscal year 1996-97, MHAS had 15 employees and was appropriated \$643,786. Exhibit 5-1 below is an organization chart of the department.

Exhibit 5-1

**Mental Health Adversity Service
Organization Chart as of April 1997**



Source: Prepared by legislative auditor's staff using information provided by the Mental Health Adversity Service.

**One Board
Associated With
MHAS**

We identified one board associated with MHAS: its nine-member board of trustees. The board governs MHAS and is responsible for selecting a director and for establishing general policy guidelines. However, the board does not have supervisory power over the conduct of particular cases. Board members are reimbursed for actual expenses incurred in the performance of their duties.

**Mission and Goal
Align With State
Law**

MHAS' mission statement and goal in the 1996-01 executive budget are supported by state law. The mission is not labeled and the goal is labeled as a mission. However, all performance data in the 1996-99 executive budget are clearly labeled.

The mission and state law are similar. Both state law (R.S. 28-64) and the mission say that MHAS is established to provide legal representation to mentally disabled people. Therefore, the mission closely reflects the intent of state law and clearly communicates the purpose of MHAS.

According to an OPIB official, the 1996-97 executive budget contains a goal for MHAS, although it is labeled as a mission. This goal also aligns with state law. R.S. 28-64 says that MHAS shall provide legal counsel for patients requesting such services who are admitted for treatment. The goal lists situations in which MHAS will represent clients.

MHAS also performs additional functions that are listed in the executive budget but are not reflected in its mission. For example, MHAS trains over 1,500 persons annually. According to the director, MHAS provides in-house training for treatment facilities and their personnel, educating them on the legal rights of their patients. Also, MHAS provides continuing legal education seminars to members of the legal profession throughout the state. These functions enhance the mission of ensuring that the rights of the mentally disabled are protected.

**No Apparent
Overlap or
Duplication**

There does not appear to be any overlap or duplication within MHAS. This office is presented in the executive budget as a single program. In addition, there is only one board associated with MHAS. It appoints the MHAS director, establishes policy guidelines for the office, and reviews and approves MHAS' operations, annual budget, and annual report. The director organizes and administers the office on a daily basis. Because this one entity performs different functions, we concluded that there is no apparent overlap or duplication.

Analysis of Performance Data

We compared the performance data reported in the 1996-97 executive budget for MHAS against our established criteria. The criteria used to analyze the performance data are listed in Exhibit 1-3 in Chapter 1. During this audit, the 1997-98 and the 1998-99 executive budgets were issued. We did not review the 1997-98 executive budget performance data since 1998-99 information was available. We completed a general review of the 1998-99 executive budget to determine if improvements had been made to the performance data. We did not reassess all of the performance data, but instead reviewed the objectives to determine if target measures and time frames for achievement have been added. We also looked for general improvements, such as the addition of missing performance data. We did find some improvement in the 1998-99 executive budget for MHAS.

The performance data listed in the 1996-97 executive budget for MHAS meet some of the established criteria. The mission and goal meet all of the established criteria. However, the objective and performance indicators do not meet all of the established criteria. The criteria we used to analyze the mission, goal, objective, and performance indicators are listed in Exhibit 1-3 in Chapter 1. Exhibit 3-2 on the following page contains MHAS' performance data.

Although MHAS engages in formal strategic planning, the goals and objectives developed in its plan do not match those in the executive budget. According to the executive director, MHAS staff usually meet once a year at a state park for two days for strategic planning. During this time, the staff presents its annual reports and prioritizes its objectives for the upcoming year.

Mission. The mission statement for the Mental Health Advocacy Services meets all of the established criteria. The mission identifies the purpose of the MHAS and the direct MHAS serves, and it is organizationally acceptable. Because the mission meets all of the criteria, the broad purpose of MHAS is communicated.

Goal. The goal meets all of the established criteria. It is consistent with the mission for MHAS. In addition, it provides a sense of direction on how to address the mission and defines the destination toward which the entity is striving. This goal provides users of the executive budget with an understanding of how MHAS will address its mission.

Objective. The objective meets two of four established criteria. The objective is consistent with the goal and specifies an

end result. However, it is not measurable or timebound. Without reasonable objectives, it is difficult to know what the desired outcomes are for MHAS. The objective reported in the 1998-99 executive budget has been improved to include a time frame for accomplishing the objective.

Exhibit 5-2

Mental Health Advocacy Service Performance Data and Analysis

Mission

The Mental Health Advocacy Service is a statewide service established to provide legal counsel and representation for mentally disabled persons and to ensure that their legal rights are protected.

Mission meets 2 of 3 criteria: Identifies purpose, identifies clients, and is organizationally acceptable.

Goal

To ensure that the rights of the mentally disabled are protected by (1) making legal representation available to the respondent in every civil commitment proceeding in Louisiana, (2) providing legal representation during the initial stages of confinement for every indigent person involuntarily admitted for mental health treatment; (3) providing legal representation for every person who has been civilly committed, subsequent to their civil commitment, and (4) providing legal representation to juveniles committed to mental institutions.

Goal meets 2 of 2 criteria: Consistent with the mission, and provides a sense of direction as to how to address the mission and reflect program administration.

Objective

The MHAS Administrative Program will continue to ensure that the rights of the mentally disabled are protected.

Objective meets 2 of 4 criteria: Consistent with goal and specific and measurable, but is not timebound or measurable.

Performance Indicators

- | | |
|---|--|
| • Number of civil commitment hearings | • Number of probable cause hearings |
| • Number of annual review hearings | • Number of juveniles represented |
| • Number of miscellaneous cases | • Percentage of cases resulting in release or alternative disposition in commitments |
| • Percentage of cases resulting in conversion to voluntary status in judicial commitments | • Percentage of cases settled before trial |
| • Caseload: Total number of cases opened | • Caseload: Total number of cases closed |
| | • Caseload: Total open cases (cumulative) |

Performance Indicators: 11 of 11 are consistent with objective, 9 of 11 are clear and easy to understand, 8 of 11 measure progress toward objective (subjective is not measurable).

Source: Prepared by legislative auditor's staff using performance data from the 1998-99 executive budget.

Performance Indicators. None of the 11 performance indicators measure progress toward the objective because the objective is not measurable. However, all of the performance indicators are consistent with the objective. In addition, 9 out of the 11 indicators are clear and easy to understand. Two of the performance indicators may be unclear to certain readers because they contain legal jargon. For example, one performance indicator measures the percentage of cases resulting in release or alternative disposition in commitments.

We also analyzed performance indicators with respect to type, as explained in Chapter 1. The majority of MHAS performance indicators in the 1998-99 executive budget measure output. In addition, MHAS has two outcome indicators, which can measure program impact and effectiveness, and one efficiency indicator. Specifically, we found that:

- 8 of the 11 (73%) performance indicators are output indicators
- 2 of the 11 (18%) performance indicators are outcome indicators
- 1 of the 11 (9%) performance indicators is an efficiency indicator

In addition to the performance indicators, six pieces of explanatory information are included in MHAS' performance data.

Recommendation

- 5.1** The Mental Health Advocacy Service should work with the Office of Planning and Budget in the Division of Administration to develop objectives and performance indicators that meet all of the established criteria.

Chapter 6: Division of Administration

Chapter Conclusions

The Division of Administration (DOA), within the Office of the Governor, is the state's central management, administration, and support agency. The Commissioner of Administration heads the division. According to the 1996-97 executive budget, the division is composed of four programs: Executive Administration, Office of the State Inspector General, Community Development Block Grant, and Auxiliary Program. In addition, DOA has seven auxiliary appropriations. In fiscal year 1996-97, DOA was appropriated \$448,143,896 and had 890 authorized positions. Over half of the \$448,143,896 was for claims paid by the Office of Risk Management.

There are 18 boards, commissions, and like entities associated with DOA. Three entities may be considered—the Drug Procurement Advisory Council, the State Employees Incentive Award Committee, and the federal review section within DOA.

The missions and goals reported in the 1996-97 executive budget for DOA and its auxiliary programs are generally consistent with their legal authority. In addition, most of the missions meet the established criteria. However, few missions are specifically labeled and one program does not report a mission. All missions are clearly labeled in the 1998-99 executive budget.

Overall, the performance data in the 1996-97 executive budget for DOA and its auxiliary programs do not provide sufficient information for decision makers, since the data lack critical elements. Several programs lack goals, objectives, and performance indicators. However, the performance data in the 1998-99 executive budget have significantly improved.

Only seven programs have goals reported in the 1996-97 executive budget. All of these goals are consistent with higher level missions. However, only three provide both a sense of direction and reflect the destination toward which the entity is striving. As a result, legislators can generally determine what direction the program is striving toward.

Seven programs do not have objectives reported in the 1996-97 executive budget. In addition, most of the objectives are not measurable or timebound. However, the majority of objectives are consistent with goals and specify desired end results. In the 1998-99 executive budget, all of the objectives are timebound and a significant amount are measurable.

Only six programs report performance indicators in the 1996-97 executive budget. Nearly all of these indicators cannot measure progress towards objectives, since the objectives are not measurable. However, most are consistent with objectives and clear. In addition, while most of DCA's performance indicators measure output, DCA also has several indicators that measure outcomes. All programs that are required to do so have performance indicators in the 1998-99 executive budget.

Division of Administration Is Divided Into Four Programs in the Executive Budget

The Division of Administration, within the Office of the Governor, is the state's central management, administration, and support agency. The Commissioner of Administration heads the division. R. S. 39-3 creates the position of the commissioner of administration within DCA and provides for the creation of other sections within DCA as deemed necessary by the governor. In the 1996-97 executive budget, the division is presented as four programs: Executive Administration, Office of the State Inspector General, Community Development Block Grant, and the Auxiliary Program. In addition, DCA has seven auxiliary appropriations.

Executive Administration. According to the 1996-97 executive budget, the Executive Administration Program consists of the Office of the Commissioner and other subdivisions necessary to provide centralized administrative and support services to all state agencies. The 1996-97 executive budget does not clearly identify all of these offices. However, the 1998-99 executive budget contains a complete listing of these offices, as shown in Exhibit 9-1 on page 54.

Office of the State Inspector General. R.S. 39-7 gives the governor the authority to inspect, visit, and examine all budget units and their records to see that the law is faithfully executed, that the budget system is operating properly, and that the budget units are keeping within their allotments and appropriations.

Community Development Block Grant. According to the mission in the 1996-97 executive budget, this program distributes federal funds from the U.S. Department of Housing and Urban Development (HUD) in order to improve local infrastructure, create jobs, and improve the quality of life of the residents of the state. Executive Order MUF 90-32 states that the Office of Community Development within DOA is responsible for coordinating all activities associated with HUD for the state. This includes HUD community planning and the development of formula grant programs.

Auxiliary Program. According to the 1996-97 executive budget, the Auxiliary Program provides services to other agencies and programs. This program is funded through charging fees for providing these services. The Auxiliary Program is made up of the following entities:

- Community Development Block Grant Revolving Fund
- Postage Courts
- State Register
- Louisiana Equipment Acquisitions Fund (LEAF)
- Cash Management
- Travel Management Program
- State Buildings Repair and Major Maintenance Fund

Exhibit 4-3
**Activities Included in the Executive Administration Program
in the Order That They Appear in the 1997-98 Executive Budget**

Commissioner's Office

The Commissioner's Office oversees and coordinates the activities of 23 sections within DOA.

Legal Services

The Office of General Counsel provides legal services to DOA sections and staff.

Finance and Support Services

The Office of Finance and Support Services provides accounting services, support and financial management reporting to various offices and agencies within the Executive Department, DOA and others.

Personnel

The Office of Personnel Services provides personnel services to DOA and other entities.

Planning and Budget

The Office of Planning and Budget prepares the executive budget and annual State of the State Report and assists in policy development and strategic planning activities.

Statewide Reporting and Accounting Policy

The Office of Statewide Reporting and Accounting Policy assists various state agencies and commissions in resolving financial problems, provides extensive financial reports and prepares the Comprehensive Annual Financial Report (CAFR) and negotiating the Statewide Cost Allocation Plan.

Facility Planning and Control

The Facility Planning and Control Section administers the state's capital outlay budget process and implements a centralized facility management program.

State Lands

The State Lands Office identifies, maps, inventories and coordinates agency management of state public lands and waterfronts.

State Buildings and Grounds

The Office of State Buildings manages, operates and maintains more than 50 public state buildings and the surrounding grounds.

Contract and Review

The Office of Contractual Review adopts rules for the procurement, management, control, and disposition of all professional, personnel, consulting, social services, and cooperative endeavor agreements required by state agencies.

Information Services

The Office of Information Services provides data processing and support to DOA.

Integrated Statewide Information Systems (ISIS)

The Office of Statewide Information Systems serves as a support entity to ensure the success of the Integrated Statewide Information Systems.

Uniform Payroll System

The Office of State Uniform Payroll provides user agencies with the capability to process employee compensation.

State Purchasing

The Office of State Purchasing standardizes and processes goods and services required by state agencies.

Comprehensive Public Training Program

The Comprehensive Public Training Program initiates and maintains a management training program for state employees.

Source: Prepared by the legislative auditor's staff using information provided by the Division of Administration.

Auxiliary Appropriations Under IDIA

As mentioned earlier, there are seven auxiliary appropriations under the authority of IDIA. They are the Office of Risk Management, Administrative Services, Louisiana Property Assistance Agency, Federal Property Assistance Agency, Office of Telecommunications Management, Administrative Support, and Flight Maintenance Operations.

Office of Risk Management (ORM). Pursuant to R.S. 39:1533, this office is responsible for managing all state insurance covering property and liability exposure through commercial underwriters or by self-insurance. In addition, ORM manages all tort claims made against the state or any state agency. The mission statements reported in the 1996-97 executive budget provide a description of each of the six programs in ORM.

1. **The Administrative Program** is charged with directing the primary focus of ORM—the state's self-insurance program. The program provides the necessary support to carry out agency functions and reflects the administrative costs in providing the necessary insurance coverage for state entities.
2. **The Other Claims Related Program** provides for the payment of all claims related expenses except Worker's Compensation, Contract Litigation, and Division of Risk Litigation.
3. **The Worker's Compensation Related Program** provides for the payment of claims filed by state workers injured in the line of duty.
4. **The Patient's Compensation Administrative Program** provides for operating expenses expended in providing reviews to the Patient's Compensation Fund.
5. **The Contract Litigation Program** covers the costs of contracts for professional legal defense of claims made against the state.
6. **The Division of Risk Litigation** covers claims in litigation that are defended by the Division of Risk Litigation within the Department of Justice.

Administrative Services. According to the 1996-97 executive budget, this program consists of the Office of State Printing and the Office of Forms Management. While there is no specific statute that creates these offices, their functions are statutorily authorized. R.S. 39:212 authorizes the commissioner of administration to examine all blank forms used by state agencies in order to simplify, unify, and integrate all financial-business administrative records and procedures. R.S. 43:31 requires DCA, along with the legislative budgetary control council and the judicial budgetary control council to establish standards pertaining to the basic content, size and color of all printed matter.

Louisiana Property Assistance. While we did not find a specific statute creating this program, according to the 1996-97 executive budget, this program provides oversight and centralized control of all state-owned property and fleet management for the state. In addition, the executive budget states that this program places movable surplus property with other state agencies, political subdivisions and other organizations.

Federal Property Assistance. Executive Order MIF 93-19 places this program within the Louisiana Property Assistance Agency. This program is responsible for distributing federal surplus property to public agencies and non-profit educational or public health organizations.

Office of Telecommunications Management. This office establishes and coordinates all telecommunications systems and services affecting the management and operations of the executive branch of state government.

Administrative Support. This agency operates pursuant to R.S. 39:245 which requires that DCA establish a unified consolidated mailroom for all state agencies for mail processing and parcel services.

Flight Maintenance. R.S. 39:300(1) establishes an aviation unit within DCA. This unit regulates the maintenance of state owned aircraft that are owned or operated by any agencies within the executive branch of state government. According to a department official, this section currently houses 21 state planes.

Staffing and Expenditures

For fiscal year 1996-97, DCA was appropriated \$448,248,086 and had 893 staff positions. Over half of the appropriation was for claims paid by the Office of Risk Management. Exhibit 6-2 below shows the Department's actual, recommended, and appropriated expenditures as well as the number of staff for each program. Exhibit 6-3 on the following page is an organization chart of DCA.

Exhibit 6-2

Division of Administration Expenditure, Budget, and Appropriation Data

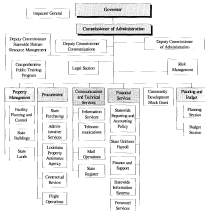
Program	Actual 1996-96	Recommended 1996-97	Appropriated 1996-97	Number of Staff
Executive Administration	\$41,661,000	\$46,690,903	\$46,690,904	512
Office of the State Inspector General	866,000	933,588	889,782	18
Community Development Block Grant	80,806,000	77,897,134	77,287,118	16
Auxiliary Programs ¹	11,671,000	14,335,939	14,336,903	8
Office of Risk Management	190,767,000	355,804,421	339,336,671 ²	136
Administrative Services	3,371,000	4,883,797	4,883,793	37
Louisiana Property Assistance Agency	2,460,000	2,400,867	2,400,863	40
Federal Property Assistance	844,000	1,251,595	1,251,159	17
Office of Telecommunications Management	36,136,000	38,811,836	38,031,948	66
Administrative Support	2,196,000	2,263,466	2,263,466	13
Flight Maintenance Operations	493,000	830,579	828,579	3
Total	\$384,846,000	\$542,807,951	\$448,248,086	898

¹Auxiliary Programs include Community Development Block Grant, Postage Costs, State Rentals, Louisiana Equipment Acquisition Fund, Cash Management and Travel Management Programs, and the State Building Repair and Major Maintenance Fund.

²Most of this amount is claims paid on behalf of the state.

Source: Prepared by Legislative Auditor's staff using data obtained from the 1996-97 Executive Budget, the 1996-97 General Fund Appropriation Executive Summary, and the Comprehensive Annual Financial Report for the year ending June 30, 1996.

**Exhibit 6-3
Division of Administration
Organization Chart**



Source: Prepared by legislative auditor's staff using information provided by the Division of Administration.

Missions and Goals Are Consistent With Legal Authority

As part of our review of the executive budget program information, we compared the missions and goals of DGA and its auxiliary programs to state law to determine if they were consistent with their statutory and constitutional authority. The missions and goals presented in the 1996-97 executive budget for the programs within DGA are generally consistent with legal authority. Some offices within DGA are not specifically created by state law. However, nearly all of these functions are provided for in state law. In addition, R.S. 10:3 gives the governor the authority to create subdivisions and sections within DGA to carry out the functions of the division.

Related Boards, Commissions, and Like Entities

We identified 21 boards, commissions, and like entities that are related to DGA and its auxiliary programs. These entities are as follows:

1. Data Base Commission
2. Geographic Information Systems Council
3. Advisory Council for Technology Access by the Visually Impaired
4. Drug Procurement Advisory Council
5. State Medical Review Panel
6. Comprehensive Public Training Program Policy Board
7. State Employees Incentive Award Committee
8. Commission for the Review and Improvement of Services Procurement (CRISP)
9. ISIS Steering Committee
10. DGA ISIS Management Team
11. ISIS Standards Committee
12. Advanced Government Purchasing System (AGPS) User Committee

13. Contract Financial Management System (CFMS) User Committee
14. Government Financial System (GFS) User Committee
15. Louisiana Engineers Selection Board
16. Louisiana Landscape Architects Selection Board
17. Louisiana Architects Selection Board
18. Data Processing Consulting Procurement Support Team
19. Employee Payroll Benefits Committee
20. Uniform Payroll System Steering Committee
21. Uniform Payroll System Working Committee

Appendix C provides additional information about these boards, committees, and like entities.

Potential Outmodedness in the Division of Administration

We identified three instances of potential outmodedness. We did not identify any instances of overlap or duplication. As mentioned in Chapter 1, we defined overlap as instances where two or more entities appear to perform different activities or functions for the same or similar purpose. We defined duplication as instances where two or more entities appear to conduct the same activities or functions for the same or similar purpose. We defined outmoded to mean those programs, activities, or functions that appear to be outdated or no longer needed. Since we interpreted these criteria very broadly, areas identified as potentially outmoded should be further reviewed.

Potential Outmodedness. According to department officials, the State Employees Incentive Award Committee and the Drug Procurement Advisory Council are inactive. In addition, the federal review section created by R.S. 49:665 within DDA is inactive. If these programs are outmoded, maintaining their statutory structure may cause confusion for legislators making programmatic funding decisions. However, the statute creating the Drug Procurement Advisory Council (R.S. 1581:7) also allows

the commissioners of administration to set up other councils. Therefore, the legislature may wish to amend only the section of the statute that specifically refers to the Drug Procurement Advisory Council.

Analysis of Performance Data

Exhibit 1-3 in Chapter 1 shows the criteria that we used to analyze the missions, goals, objectives and performance indicators for DDA and its auxiliary programs as they appear in the 1998-99 executive budget. Using this set of core criteria, we evaluated the following performance data:

DDA/Auxiliary (8 budget units, consisting of 36 programs)

- 17 missions (includes 2 overall missions)
- 12 goals
- 19 objectives
- 123 performance indicators

We compared the performance data reported in the 1998-99 executive budget for the DDA and its auxiliary programs against our established criteria. The criteria used to analyze the performance data are listed in Exhibit 1-3 in Chapter 1.

During this audit, the 1997-98 and the 1998-99 executive budgets were issued. We did not review the 1997-98 executive budget performance data since the 1998-99 information was available. We completed a general review of the 1998-99 executive budget to determine if improvements have been made to the performance data. We did not examine all of the performance data, but instead reviewed the objectives to determine if target measures and time frames for achievement have been added. We also looked for general improvements, such as the addition of missing performance data. Overall, we found improvements in the 1998-99 executive budget for DDA and its auxiliary programs.

On the following pages, we first present the results of our analysis of DDA's performance data as a whole. We then present the results of our analysis for each office or program in DDA. Appendix D presents DDA's performance data and the results of our analysis of that data.

**Missions Meet
Most of
Established
Criteria**

DCA and its auxiliary programs mission statements meet most of the criteria in Exhibit 1-3. As a result, the missions provide some useful and relevant information for decision-making purposes.

As shown in Exhibit 1-3, missions should identify a program's overall purpose and its clients or customers and be organizationally acceptable. We consider missions organizationally acceptable if the mission in the executive budget also appears in the department's operational plan. In cases where missions differed between those two documents, we contacted department officials to determine whether the mission in the executive budget was acceptable.

The 1996-97 executive budget program information for DCA and its auxiliary programs contains a total of 17 missions. Both DCA and GRM have an overall mission. Program D - Auxiliary units DCA does not have a mission or any other performance data reported in the 1996-97 or 1998-99 executive budgets. However, auxiliary programs are not required to provide such data.

All 17 missions identify the overall purpose for the existence of the program, 14 (84%) identify clients, and all are organizationally acceptable. As a result, legislators and other users of the executive budget can generally understand the purpose and clientele of these DCA programs. While most of DCA's missions in the 1996-97 executive budget are not specifically labeled as such, all of the ones in the 1998-99 executive budget are clearly labeled.

**Goals Meet
Most of
Established
Criteria**

All of the goals reported in the 1996-97 executive budget for DCA and its auxiliary programs are consistent with the associated missions. However, most goals do not provide both a direction and destination. In addition, many programs do not report goals. Including goals in the executive budget allows legislators to see both the direction a program is heading and the destination a program is striving to reach.

As shown in Exhibit 1-3, goals should be consistent with the missions and provide a sense of direction on how to address the mission. They should also reflect the destination toward which the program or entity is striving.

We assessed 12 goals reported in the 1996-97 executive budget against our own criteria. All of these goals are consistent with higher level missions. However, only three (25%) provide both a sense of direction and reflect the destination toward which the entity is striving. In addition, only 6 of the 16 DOA and ancillary programs have goals reported in the 1998-99 budget. However, nearly all of DOA and its ancillary programs have goals in the 1998-99 executive budget.

Most Objectives Have Improved

DOA and its ancillary programs report a total of 44 objectives in the 1996-97 executive budget. Although most of these objectives are consistent with goals and all specify desired end results, few are measurable or timebound. As a result, users of the budget may be unable to determine the program and timeliness of a program's accomplishments. However, all of the objectives in the 1998-99 executive budget are timebound and a significant number are measurable.

As shown in Exhibit 1-3, objectives should provide a quantified target measurement and a time frame for accomplishment. Objectives should also include a desired end result and be consistent with goals. Measurable and timebound objectives help legislators and other users of the executive budget determine if programs meet their desired levels of performance on time.

Specifically, we found that of the 44 objectives reported in the 1996-97 executive budget, 33 are consistent with goals and all specify a desired end result. However, 11 objectives do not have goals with which to determine consistency. Only two objectives are measurable and only two are timebound. However, all of the objectives in the 1998-99 executive budget are timebound and a significant number are measurable. Furthermore, six programs do not have any objectives reported in the 1996-97 executive budget. All but one of the programs have objectives in the 1998-99 executive budget.

In addition, several programs have objectives that contain several parts. The Office of the State Inspector General, the Office of Risk Management's Administrative Program, the Louisiana Property Assistance, the Office of Telecommunications Management, Administrative Support, and Flight Maintenance all have objectives that consist of multiple parts. In the 1996-99

executive budget, most of these objectives have been separated into different objectives.

**Many
Performance
Indicators Do
Not Measure
Progress Toward
Objectives**

Only six DOA and auxiliary program report performance indicators in the 1996-97 executive budget. However, all but the Auxiliary Program in the 1996-99 executive budget contains performance indicators. Most of the performance indicators reported in the 1996-97 executive budget for DOA and its auxiliary programs are consistent with objectives and easy to understand. Yet, five of these indicators measure progress toward objectives because the objectives are not measurable. When objectives are not measurable, users of the executive budget do not know what target levels the indicators should measure toward.

As illustrated in Exhibit 1-3, performance indicators should measure progress toward the objective, be consistent with the objective, and contain clear, non-technical language.

We assessed a total of 123 performance indicators against the established criteria. While 118 (96%) are consistent with objectives and 116 (94%) are clear and understandable, only 4 (3%) measure progress toward objectives because five objectives provide a measurable target.

**Division of
Administration's
Performance
Indicators
Primarily
Measure Output**

While the majority of performance indicators for DOA in the 1996-97 executive budget measure output, DOA also has several indicators that measure outcome. Outcome indicators are the most important type of indicator because they allow users of the executive budget to assess the impact or effectiveness of a program in meeting its objectives.

Specifically, we found that of DOA's 123 indicators, 87 (70%) are output, 22 (18%) are outcome, 7 (6%) are efficiency, 5 (4%) are input, and 2 (2%) are quality. This mix of indicators provides useful information for decision makers as the indicators communicate more comprehensive information on program performance and progress.

We also identified 14 pieces of information as explanatory information. Explanatory information is useful for conveying

information about the environment, or other factors that might affect an organization's performance. However, these data were not counted as performance indicators. In addition, we identified 12 pieces of information that were not performance indicators.

Performance indicator types are explained in detail on page 8 of this report. Exhibit 6-4 on the following page shows the number of each type of indicator reported in the 1996-97 executive budget for each program within DOA.

Exhibit 6-4
Performance Indicator Types by Program

Office/Program	Number of Indicators	Input	Output	Outcome	Efficiency	Quality	*Not an Indicator
DIVISION OF ADMINISTRATION/ANCILLARY PROGRAMS							
Division of Administration							
Program A - Executive Administration	34	3	21	6	2	2	0
Program B - Office of the State Inspector General	11	0	7	4	0	0	
Program C - Community Development Block Grant	19	0	3	9	3	0	
Program D - Auxiliary	0	N/A	N/A	N/A	N/A	N/A	
Office of Risk Management							
Program A - Administrative	53	3	50	2	0	0	2
Program B - Other Claims Related	0	N/A	N/A	N/A	N/A	N/A	
Program C - Worker's Compensation - Related	0	N/A	N/A	N/A	N/A	N/A	
Program D - Patient's Compensation - Administrative	0	N/A	N/A	N/A	N/A	N/A	
Program E - Contract Litigation	0	N/A	N/A	N/A	N/A	N/A	
Program F - Division of Risk Litigation	0	N/A	N/A	N/A	N/A	N/A	
Office of Administrative Services							
Program A - Administrative Services	0	N/A	N/A	N/A	N/A	N/A	
Louisiana Federal Property Assistance Agency							
Program A - Federal Property Assistance	0	N/A	N/A	N/A	N/A	N/A	
Office of Telecommunications Management							
Program A - Telecommunications Management	9	1	6	0	2	0	1
Administrative Support							
Program A - Administrative Support	0	N/A	N/A	N/A	N/A	N/A	
Office of Aircraft Services							
Program A - Flight Maintenance	1	0	0	1	0	0	
Total Division of Administration	124	6	87	20	7	2	
Percentage	100%	4%	70%	16%	6%	2%	

*These indicators considered "not an indicator" are not counted in the total number of performance indicators.

Source: Prepared by legislative auditor's staff using information from the 1996-97 executive budget.

**Division of
Administration's
Performance
Data Show
Improvement**

The DCAA budget unit is presented in the 1998-97 executive budget as four programs. However, one program does not have any performance data reported. DCAA's performance data and a summary of the analysis results are in Appendix D to this report.

Overall Mission. The overall mission for DCAA reported in the 1998-97 executive budget meets all of our criteria. The mission identifies the overall purpose, identifies the clients, and is organizationally acceptable. As a result, the mission provides useful and relevant information for decision-making purposes.

**Executive Administration Program Now Has
Performance Indicators**

The Executive Administration Program is the first program under DCAA in the 1998-97 executive budget. This program's performance data as reported in the 1998-97 executive budget lack some critical elements. As a result, legislators looking at this performance data may not know what the program is trying to accomplish.

Mission. The mission statement for the Executive Administration Program identifies the overall purpose and the customers of the program and is organizationally acceptable. Therefore, the mission provides some useful information for decision makers.

Goal. Four goals are reported in the 1998-97 executive budget for this program. All are consistent with the mission, but only one provides a direction and destination. The remaining three goals reflect the destination, but do not provide a sense of direction on how to address the mission.

Objectives. The 1998-97 executive budget reports eight objectives for this program. None of the objectives are measurable or timebound. However, all eight are consistent with goals and specify a desired end result. In addition, one objective has no performance indicators. However, in the 1998-99 executive budget, all objectives have related performance indicators, all are timebound, and a few are measurable.

Performance Indicators. There are 34 performance indicators reported for this program. None of the 34 can measure progress toward objectives, since the objectives are not measurable. However, 33 are consistent with objectives and are clear. The one indicator that is not clear contains an acronym ("CPU") that should be spelled out to clarify its meaning.

The Executive Administration Program generally has a balanced mix of performance indicator types. There are 20 output, 6 outcome, 3 input, 2 efficiency, and 2 quality. This balanced mix of types may help legislators gain more comprehensive information on program performance.

Office of the State Inspector General's Objectives Are Now Measurable

The Office of the State Inspector General is the second of four executive budget programs for DOA. While the mission statement reported for this program meets all the established criteria, the remaining performance data lack some critical elements. Mainly, the objectives are not measurable or timebound. Therefore, the performance indicators cannot measure progress toward the objective. However, in the 1998-99 executive budget, all of the objectives are measurable and timebound.

Mission. The mission statement for the Office of the State Inspector General meets all the established criteria. It identifies the overall purpose and climate, and is organizationally acceptable. However, the mission is not clearly labeled as a mission in the 1998-99 executive budget.

Goal. The goal for this program is consistent with the program mission and reflects the destination of the program. However, the goal does not provide a sense of direction on how to accomplish the mission.

Objective. There is one objective for this program that consists of eight parts. Therefore, we considered each part to be a separate objective. However, combining several objectives into one large objective may make it difficult for legislators to match the part of the objective with corresponding performance indicators.

The objectives in the 1998-99 executive budget are consistent with goals and specify desired end results, but none are measurable or timebound. The 1998-99 executive budget contains three objectives. The first objective still contains multiple parts. However, all of the objectives reported in the 1998-99 executive budget are timebound. In addition, the two objectives without multiple parts are measurable and a few parts of the objective with multiple components are measurable.

Performance Indicators. The executive budget report's 11 performance indicators for this program. Nine of the 11 indicators measure progress toward the objective, but all are consistent and clear. In addition, while there are seven output and four outcome indicators, there are no input, efficiency or quality indicators. While outcome indicators are the most important type of indicator, there also needs to be varied mix of indicators.

Community Development Block Grant Program's Performance Data Provide Useful Information

The Community Development Block Grant Program's performance data as reported in the 1996-97 executive budget meet most of the established criteria. Most of the objectives are measurable and timebound and the majority of performance indicators measure outcome. As a result, these data provide useful information to legislators for decision-making purposes.

Mission and Goal. The mission and goal reported in the 1996-97 executive budget meet the criteria listed in Exhibit 1-3. The mission identifies the program's overall purpose, identifies the clientele, and is organizationally acceptable. The goal is consistent with the mission, provides a sense of direction, and reflects the destination the program is striving toward. As a result, legislators can determine what the program is trying to accomplish.

Objectives. The three objectives reported in the 1996-97 executive budget are all consistent with goals and specify a desired end result. In addition, two of the objectives are measurable and two are timebound. As a result, legislators receive some information on what levels of performance this program should achieve and when to expect the results.

Performance Indicators. Of the 15 performance indicators reported for this program, 14 are consistent with the objective and all are clear. However, only four can measure progress toward the objectives. In addition, there are also indicators measuring outcome, three output and three efficiency indicators.

**Office of Risk
Management's
Performance
Data Have
Improved**

In the 1996-97 executive budget, ORM consists of six programs. ORM has an overall mission and two goals reported in the budget. However, while most of ORM's programs have mission statements, several programs do not report objectives or performance indicators. As a result, legislators may receive no information through the executive budget about the claims ORM pays on behalf of the state.

Overall Mission and Goals. The overall mission for ORM in the 1996-97 executive budget meets all of our criteria. The mission identifies the overall purpose, identifies the clients, and is organizationally acceptable. The two goals in the 1996-97 executive budget are consistent with the mission and reflect the destination but do not provide a direction on how to address the mission. However, the 1998-99 executive budget information is improved.

Administrative Program's Performance Data Show Improvement

While the Administrative Program's mission meets all the established criteria, there are no goals reported in the 1996-97 executive budget. The objective is not measurable or timebound and none of the performance indicators measure progress toward the objective. All of the performance indicators are reported under this program. However, several indicators show data from fiscal year 1994-95 rather than 1996-97. In addition, the narrative layout and large number of performance indicators may be confusing for legislators and other users of the executive budget.

Mission and Goal. The mission statement for the Administrative Program identifies the purpose and clientele of the program and is organizationally acceptable. However, no goals are reported for this program in the 1996-97 executive budget. Without goals, legislators may not be able to determine what direction the program will take to address its mission. However, there are five goals reported in the 1998-99 executive budget.

Objective. There is one objective for this program that consists of four parts. We considered each part a separate objective. All four objectives specify desired end results. However, none are measurable or timebound and none can be consistent with goals, since no goals are provided. Improvements have been made in the 1998-99 executive budget. The two objectives reported in the 1998-99 executive budget are both timebound and one is measurable.

Performance Indicators. Of the 33 performance indicators reported in the 1996-97 executive budget, none measure progress toward the objective. Furthermore, several indicators are from 1996-97 and many are in a narrative format. However, 32 are consistent with the objective and 47 are clear. Nearly all indicators measure output (90) with only one measuring input and two measuring outcome. The performance indicators reported in the 1998-99 executive budget show current information and are in a tabular format.

Five Programs in ORM Only Have Mission Statements

The five remaining programs in ORM do not have any goals, objectives or performance indicators reported in the 1996-97 executive budget. Each of these five programs has a mission statement that meets all of the established criteria. However, the mission statement for Program B - Other Claims Related does not identify the program's clients. The other program missions all identify the overall purpose and clientele of the program and are organizationally acceptable.

Some improvements have been made in the 1998-99 executive budget. Two programs, Program C - Worker's Compensation Related and Program D - Patient's Compensation, are not included in the 1998-99 executive budget because they were combined with other programs. According to an official at ORM, the performance data for these two programs are reflected in other ORM programs. Specifically, the performance data for Worker's Compensation are reflected in the Other Claims Related Program and the performance data for Patient's Compensation are reflected in the Administrative Program. The remaining three programs all report missions, goals, objectives, and indicators in the 1998-99 executive budget.

Administrative Services Program's Performance Data Show Improvement

While the mission statement for this program meets all our established criteria, the Administrative Services Program does not have any goals or performance indicators reported in the 1996-97 executive budget. However, the 1998-99 executive budget does include performance indicators.

Mission and Goal. The Administrative Services Program mission reported in the 1996-97 executive budget meets all of the established criteria. The mission identifies the overall purpose and clientele of the program and is organizationally acceptable. This program reports no goals in the executive budget. However, the 1998-99 executive budget does report three goals for this program.

Objective and Performance Indicators. The 1996-97 executive budget reports one objective for this program. The objective specifies a desired end result. However, the objective is not measurable or timebound and cannot be consistent with goals, since no goals are reported. In addition, this program does not report any performance indicators in the 1996-97 executive budget. However, the 1998-99 executive budget includes performance indicators such as the number of agencies/departments served and the amount of sales. Also, the objective is timebound.

**Louisiana
Property
Assistance
Program's
Performance
Data Have
Improved**

While the mission statement for the Louisiana Property Assistance Program meets all our established criteria, there are no goals or performance indicators reported in the 1996-97 executive budget. However, performance data in the 1998-99 executive budget show significant improvements.

Mission and Goal. The Louisiana Property Assistance Program mission reported in the 1996-97 executive budget meets all of the established criteria. The mission identifies the overall purpose and clientele of the program and is organizationally acceptable. This program reports no goals in the executive budget. However, the 1998-99 executive budget does report a goal.

Objective and Performance Indicators. The 1996-97 executive budget includes one objective for this program that consists of five parts. We considered each part a separate objective. All five objectives specify desired end results. However, the objectives are not measurable or timebound and cannot be consistent with goals, since no goals are reported. In addition, this program does not report any performance indicators in the 1996-97 executive budget. However, indicators are included in the 1997-98 executive budget.

The 1998-99 executive budget reports seven objectives with related performance indicators. Over half of the objectives are measurable and all are timebound.

Performance Data for the Louisiana Federal Property Assistance Program Have Improved

The performance data for the Louisiana Federal Property Assistance Program lack the same elements as the Louisiana Property Assistance Program discussed previously. There are no goals or performance indicators reported in the 1996-97 executive budget. However, the performance data reported in the 1998-99 executive budget have improved.

Mission and Goal. The Louisiana Federal Property Assistance Program mission reported in the 1996-97 executive budget meets all of the established criteria. The mission identifies the overall purpose and elements of the program and is organizationally acceptable. While this program reports no goals in the 1996-97 executive budget, a goal is reported in the 1998-99 executive budget.

Objective and Performance Indicators. The objective for this program specifies a desired end result. However, the objective is not measurable or timebound and cannot be consistent with goals, since no goals are reported. In addition, this program does not report any performance indicators in the 1996-97 executive budget. However, performance indicators are reported in the 1998-99 executive budget. In addition, all of the objectives in the 1998-99 executive budget are timebound and half are measurable.

Office of Telecommunications Management's Performance Data Show Improvement

The performance data for the Office of Telecommunications Management generally provide some useful information for determining what the program is attempting to accomplish. The mission and goal meet most of the established criteria. However, the objectives are not measurable or timebound and none of the performance indicators measure outcomes.

Mission. The Office of Telecommunications Management's mission reported in the 1996-97 executive budget meets all of the established criteria. The mission identifies the overall purpose and elements of the program and is organizationally acceptable.

Goals. The 1996-97 executive budget reports two goals for this program. Both goals are consistent with the program mission, but only one gives both a direction and a destination. The other goal provides a sense of direction, but does not reflect the destination.

Objective. The 1995-97 executive budget contains one objective for this program that consists of six parts. We considered each part to be a separate objective. The objectives for this program are consistent with goals and specify desired end results. However, the objectives are not measurable or timebound. The 1998-99 executive budget lists four separate objectives rather than one long objective. All of these objectives are timebound and are measurable.

Performance Indicators. This program reports nine performance indicators in the 1995-97 executive budget. None of these indicators can measure progress toward the objective, since the objective is not measurable. Seven indicators are consistent with the objective and all are clear. In addition, there are no indicators that measure outcomes. However, this program does have one input, six output, and two efficiency indicators. Without outcome indicators, legislators and other users of the executive budget cannot determine the effectiveness and impact of this program.

Administrative Support Now Has Performance Indicators

While the mission and goal for the Administrative Support Program meet most of the established criteria, the objectives are not measurable or timebound. In addition, there are no performance indicators reported in the 1995-97 executive budget. However, in the 1998-99 executive budget, the objective is measurable and timebound and performance indicators are reported.

Mission. The Administrative Support Program's mission reported in the 1995-97 executive budget meets all of the established criteria. The mission identifies the overall purpose and clientele of the program and is organizationally acceptable.

Goal. The 1995-97 executive budget reports one goal for this program. This goal is consistent with the program mission and reflects the destination that the program is headed. However, the goal does not provide a sense of direction on how to address the mission.

Objective and Performance Indicators. The 1995-97 executive budget contains one objective for this program that consists of five parts. We considered each part to be a separate objective. The objectives for this program are consistent with

goals and specify desired end results. However, the objectives are not measurable or timebound. As a result, legislators may find it difficult to determine if program achievements are made in a timely manner. In addition, this program reports no performance indicators in the 1996-97 executive budget. However, the 1998-99 executive budget does contain performance indicators. In addition, the one objective reported in the 1998-99 executive budget is measurable and timebound.

Flight Maintenance Operations Performance Data Meet Some Criteria

The performance data reported for the Flight Maintenance Operations Program meet most of our established criteria. However, the objectives are not measurable and, therefore, the performance indicator cannot measure progress toward this objective. However, two objectives in the 1998-99 executive budget are measurable. In addition, the performance indicator measures outcomes. As a result, legislators receive some information on what this program attempts to accomplish.

Mission. The Flight Maintenance Operations Program's mission reported in the 1996-97 executive budget meets all of the established criteria. The mission identifies the overall purpose and climate of the program and is organizationally acceptable.

Goal. The 1996-97 executive budget reports one goal for this program. This goal is consistent with the program mission and reflects the destination that the program is headed. However, the goal does not provide a sense of direction on how to achieve the mission.

Objective. The 1996-97 executive budget reports one objective for this program that consists of three parts. We considered each part a separate objective. The objectives for this program are consistent with goals and specify desired end results. However, none are measurable or timebound. However, in the 1998-99 executive budget, there are three separate objectives. All objectives are timebound and two are measurable.

Performance Indicators. This program reports one performance indicator in the 1996-97 executive budget. This indicator is consistent with the objective and clear. However, this indicator cannot measure progress toward the objectives since the objectives are not measurable. Furthermore, this indicator does measure outcomes. This program may want to report the number of

aircraft maintained to give legislators an idea of how many aircraft this program is responsible for maintaining.

Recommendations

- 6.1 The Division of Administration should work with its Office of Planning and Budget to ensure that mission statements meet the established criteria described in this report and that mission statements are clearly labeled.
- 6.2 The Division of Administration should work with its Office of Planning and Budget to ensure that goals are developed for each program and that goals provide both a direction and a destination.
- 6.3 The Division of Administration should work with its Office of Planning and Budget to ensure that objectives are developed for each program and that those objectives are measurable and timebound.
- 6.4 The Division of Administration should work with its Office of Planning and Budget to ensure that performance indicators that measure input, output, outcome, quality and efficiency are developed for each program. In addition, performance indicators should measure progress toward objectives.

Matters for Legislative Consideration

- 6.1 The legislature may wish to consider abolishing the State Employees Incentive Award Committee and the Drug Procurement Advisory Council, which are both inactive according to department officials.
- 6.2 The legislature may wish to amend H.S. 48-605, which creates the federal review section within DHA, since this section is inactive.

Chapter 7: Patient's Compensation Fund Oversight Board

Chapter Conclusions

The Patient's Compensation Fund Oversight Board (the Board) is responsible for properly managing, administering, operating and defending the Patient's Compensation Fund. The Board has 26 authorized positions and was appropriated over \$1 million for fiscal year 1996-97. The Board operates through an interagency agreement with the Division of Administration's Office of Risk Management (ORM), which supervises the Board's staff.

The Board's mission, as presented in the 1996-97 executive budget, aligns with state law. However, there is no goal reported in the 1996-97 executive budget. As a result, we could not compare the goal to state law.

We found no apparent overlapping, duplicative, or unneeded functions within the Patient's Compensation Fund Oversight Board.

Overall, the Board's performance data reported in the 1996-97 executive budget do not provide useful information for legislative budgetary decision making. In addition, the Board did not engage in strategic planning and did not have an operational plan for fiscal year 1996-97, which could explain some of the problems we found with the Board's performance data. First, the Board's mission meets two of the established criteria. Second, there are four objectives in the executive budget that meet only one of the established criteria. Finally, no goals or performance indicators were included in the 1996-97 executive budget for the Board. However, we did find improvement in the 1998-99 executive budget in that goals and performance indicators are reported.

Overview of Patient's Compensation Fund Oversight Board

R.S. 40:1299-49(D) creates the Patient's Compensation Fund Oversight Board and establishes it in the Office of the Governor. According to this law, the Board is responsible for the management, administration, operation and defense of the Patient's Compensation Fund.

According to information provided by the Patient's Compensation Fund, the legislature created the Patient's Compensation Fund in 1975 in response to the lack of available and affordable medical malpractice insurance in the state. At that time, the fund was placed in and administered by both the Department of Insurance and the Attorney General's Office. The purpose of the fund was to ensure a stable and affordable market for medical malpractice insurance and to provide a means of compensating victims of malpractice while capping liability.

Information provided by the fund also states that in 1990 the fund was removed from the authority of the Attorney General and the Commissioner of Insurance and an oversight board was created. State law places the board in the Office of the Governor. The Board is intended to give the fund more autonomy of operation and also to create a trained staff of claims adjusters and managers. The Board also gives health care providers greater input and responsibility in operating the fund.

According to information from the National Conference of State Legislatures, Louisiana is one of 16 states with legislation providing for a Patient's Compensation Fund and one of 13 actually having an established fund.

The Patient's Compensation Fund Oversight Board has an interagency agreement with the Division of Administration's ORM to supervise the Board's staff, with the exception of the executive office staff. In addition, ORM is responsible for establishing and publishing minimum qualifications for attorneys to defend the fund, pursuant to R.S. 40:1299-61. According to an ORM official, ORM also sets reserves for the fund.

Private health care providers may elect to enroll in the Patient's Compensation Fund, which serves as an excess insurance carrier for the provider. According to an ORM official, approximately 11,000 (or 83%) of the private health care providers in the state participate in the fund. Statistics provided by the Board show that the amount of paid losses has risen from just over \$2 million in 1982 when statistics were first compiled to \$60 million in 1996.

Expenditures, Funding, and Staffing. According to the June 30, 1996, *Appropriation Information to the Comprehensive Annual Financial Report (CAFR)*, actual operating expenditures for the 1995 fiscal year totaled \$806,000. The 1996-97 executive budget shows that the total recommended funding for the Board for the 1997 fiscal year was over \$1 million. The Board's appropriation was over \$1 million for fiscal year 1997. According to the executive budget, the Patient's Compensation Fund Oversight Board is funded with statutory deductions collected from surcharges paid to the fund by its enrollees. The Board had 20 authorized positions for fiscal year 1997.

Exhibit 7-1

**Patient's Compensation Fund Oversight Board
Expenditures and Staffing
Expenditures for Fiscal Year 1995-96, Recommended Expenditures,
Appropriations, and Authorized Positions for Fiscal Year 1996-97**

	1995-96 (Actual)	1996-97 (Recommended)	1996-97 (Appropriated)	Authorized Positions
Patient's Compensation Fund Oversight Board	\$806,000	\$1,031,450	\$1,075,410	20

Source: Prepared by legislative writer's staff using the Comprehensive Annual Financial Report (CAFR) Fiscal Year 1995-96, Fiscal Year 1996-97 Executive Budget, and Fiscal Year 1996-97 General Fund Appropriations Executive Summary.

**Mission Aligns
With State Law**

The Patient's Compensation Fund Oversight Board's mission, as shown in Exhibit 7-2 on page 81, aligns with state law. The mission is consistent with R.S. 40:1299.04(D), which states that the Board has full authority under the law to manage, administer, operate, and defend the Patient's Compensation Fund. As a result, the mission reflects the intent of the legislature. The enabling legislation also contains functions of the Board that are not expressly stated in the mission. For example, the statute states that the Board shall be responsible for collecting all surcharges due the fund. However, these functions could be considered part of operating the fund. There is no goal statement for the Board, therefore, we could not compare it to state law.

**No Apparent
Overlap,
Duplication, or
Omission of
Functions Found**

We did not identify any overlapping, duplication, or omitted functions within the Board. The Patient's Compensation Fund Oversight Board as a budget unit consists of only one program in the executive budget. Therefore, there is unlikely to be any overlap or duplication between programs within the budget unit.

**Analysis of
Performance
Data**

We compared the performance data reported in the 1996-97 executive budget for the Patient's Compensation Fund Oversight Board against our established criteria. The criteria used to analyze the performance data are listed in Exhibit 1-3 in Chapter 1. During this audit, the 1997-98 and the 1998-99 executive budgets were issued. We did not review the 1997-98 executive budget data since 1998-99 information was available. We completed a general review of the 1998-99 executive budget to determine if improvements have been made to the performance data. We did not reassess all of the performance data, but instead reviewed the objectives to determine if target measures and time frames for achievement have been added. We also looked for general improvements, such as the addition of missing performance data.

Overall, the Board's performance data that are reported in the 1996-97 executive budget are inadequate and do not provide useful information. The Board's performance data that appears in the executive budget are missing some critical elements. However, we did find improvements in the 1998-99 executive budget.

Several factors may have contributed to the inadequacy of the performance data. First, the Board did not engage in strategic planning during the 1996-97 fiscal year. In addition, the board does not have an operational plan for 1996-97. Finally, the board has had little, if any, interaction with OPR. Act 1403 of 1993 requires each state agency, which includes the Board, to engage in strategic planning and have a strategic plan completed by the beginning of the 1998-99 fiscal year.

The 1996-97 executive budget contains only one program for the Board, the Administrative Program. Therefore, what was specified as the program mission was evaluated as the Board's mission. Using the criteria shown in Chapter 1, we evaluated one mission and four objectives. The performance data analyzed and the results are shown in Exhibit 7-2 on the following page.

Exhibit 7-2
Patient's Compensation Fund Oversight Board
Performance Data and Analysis

Mission: It is the mission of the Patient's Compensation Fund Oversight Board to properly manage, administer, operate and defend the Patient's Compensation Fund.

Mission meets 1 of 3 criteria: Identifies purpose and clients, but is not organizationally specific.

Goal: None

Objectives	Performance Indicators
The Patient's Compensation Fund Oversight Board will continue to ensure efficient collection of all surcharges and other monies due the fund.	• None
Establish and define the standards and forms of financial responsibility required of self-insured health care providers.	• None
Collect, accumulate and maintain claims experience data from enrolled health care providers and insurance companies providing professional liability insurance coverage to health care providers in the state.	• None
Develop appropriate surcharge rates for the fund.	• None

Objectives meet 1 of 4 criteria: Specific and measurable, but are not directional or measurable. Also, there are no goals with which to determine consistency.

Source: Prepared by legislative auditor's staff using performance data from the 1996-97 executive budget.

Mission: The mission for the Patient's Compensation Fund Oversight Board meets two of the three established criteria. The mission identifies the overall purpose for the board and its client, which is the fund. However, the mission is not organizationally

acceptable. To be organizationally acceptable, the organization must know what its mission is and agree with it. According to an official at CRM who works closely with the Board, there is no one currently associated with the Board who can determine if the Board's mission, as it appears in the 1994-97 executive budget, is organizationally acceptable.

Goal. The Patient's Compensation Fund Oversight Board has no goal stated in the 1994-97 executive budget. A goal should be consistent with the mission and provide a sense of direction on how to address that mission. Goals also reflect the destination toward which the entity is striving. Goals that meet these criteria are important if managers are to know the general end purpose toward which program efforts should be directed. However, the 1998-99 executive budget reports two goals for the Board.

Objectives. The Patient's Compensation Fund Oversight Board has one objective stated in the executive budget. However, this objective is a compound objective consisting of four distinct parts. Therefore, we considered each part a separate objective. All objectives specify an end result, but none are measurable or timebound. Furthermore, there is no goal with which to determine if the objective is consistent. The two objectives in the 1998-99 executive budget are not compound objectives and they are timebound. However, neither is measurable.

Legislators or other users of the executive budget could not use these objectives to make informed decisions. Because these objectives are not measurable, legislators do not know what level of performance to expect.

Performance Indicators. The Patient's Compensation Fund Oversight Board has no performance indicators in the 1994-97 executive budget. However, the 1998-99 executive budget includes eight performance indicators.

Recommendation

- 7.1 The Patient's Compensation Fund Oversight Board should work with the Office of Planning and Budget in the Division of Administration to develop a formal strategic plan. During this process, the Board should develop the missing performance data elements and improve the deficiencies noted for the performance data

already reported. Once these items are complete, the Board should regularly review and update its strategic plan.

Chapter 8: Military Department

Chapter Conclusions

The Military Department is divided into two programs within the executive budget: the Military Affairs and Emergency Preparedness Programs. This department has 142 authorized positions and was appropriated over \$44 million for fiscal year 1996-97.

The department's missions and goals, as presented in the 1996-97 executive budget, align with state law. These missions and goals meet all of the established criteria. Furthermore, the objectives for both programs are consistent with the goals of the program and specify an end result, but are not measurable or timebound. As a result, the performance indicators cannot measure progress toward these objectives. In the 1996-99 executive budget, half of the objectives are measurable and all are timebound.

There does not appear to be any overlap or duplication within the Military Department. However, the laws governing one function may be outdated because they address a situation that no longer exists. Camp Nicholls was originally a home established to care for Confederate soldiers and their wives and widows. The department has leased the facility to the City of New Orleans Police Department. Under the current laws governing Camp Nicholls, there may or may not be specific legal authority to use this facility for other than military purposes.

Military Department Is Divided Into Two Programs in the Executive Budget

Federal law (22 USC § 314) stipulates that there shall be an adjutant general in each state. R.S. 19:11 gives the adjutant general control of the Military Department, subject to the orders of the governor. In addition, the adjutant general is authorized to issue rules and regulations for government of the militia. He or she may engage in programs, operations, and military affairs and may provide services to the United States of America and the State of Louisiana.

State law [R.S. 38:4(B)] places the Military Department within the Office of the Governor. The department is divided into two programs in the executive budget: Military Affairs and Emergency Preparedness.

The Military Affairs Program was established to reinforce the Armed Forces of the United States and to be available for the security and emergency needs of the state of Louisiana. Article IV, Section 5(D) of the Louisiana Constitution of 1974 provides that the governor is the commander-in-chief of the state's armed forces, except when they are called into service of the federal government.

R.S. 18:725 establishes the Office of Emergency Preparedness. This office, under the guidance of the governor and the adjutant general, assists local and state governments to prepare for, respond to, recover from, and mitigate natural and manmade disasters and incidents in Louisiana.

Act 467 of the 1993 Regular Session renamed the Louisiana Military History and State Weapons Museum as the *Armed & Proud, A Military History and Weapons Museum*. The Act transferred the museum to the Military Department. The museum was formerly managed by a board. In 1997, the museum was transferred to the Department of Culture, Recreation and Tourism.

Expenditures and Appropriation Data. The Military Department is domiciled in New Orleans at the Jackson Barracks and the Office of Emergency Preparedness is domiciled in Baton Rouge. Exhibit 8-1 on the following page shows the department's actual expenditures for fiscal year 1995-1996, its recommended amount for fiscal year 1996-1997, appropriated amounts for fiscal year 1995-1997, and the number of authorized positions. Exhibit 8-2 on page 88 is an organization chart of the department.

Exhibit B-1
Military Department
Expenditure, Budget, and Appropriation Data

Program	Actual 1995-96	Recommended 1996-97	Appropriated 1996-97	Number of Staff
Military Affairs	\$21,711,800	\$21,708,485	\$21,592,540	112
Office of Emergency Preparedness	25,427,800	25,333,626	25,381,616	20
Total	\$48,139,600	\$48,071,061	\$48,974,156	142

Source: Prepared by legislative auditor's staff using data obtained from the 1996-97 Executive Budget, the 1996-97 General Fund Appropriations Executive Summary, and the Comprehensive Annual Financial Report for the year ending June 30, 1996.

Exhibit 8-3
Military Department
Organization Chart as of January 1998



Source: Prepared by legislative writer's staff using information provided by the Military Department.

**Boards,
Commissions,
and Like Entities**

We identified one entity directly associated with the Office of Emergency Preparedness as follows:

Hazard Mitigation Team. The team was reestablished in 1996 by Executive Order MJP 96-09 within the Military Department, Office of Emergency Preparedness. The main function of this 14-member team is to advise and assist the Office of Emergency Preparedness in updating and improving its disaster assistance and emergency preparedness plans for the state. The Office of Emergency Preparedness and other state departments have representatives on this team.

We identified two other entities on which department officials serve as members as follows:

- **Military Advisory Commission.** The Military Advisory Commission is responsible for coordinating the various military interests that exist within the state as well as providing a forum for those interests. This commission consists of at least 29 members and is under the Department of Economic Development. The adjutant general is a member of this board.
- **Emergency Response Commission.** The Emergency Response Commission is responsible for establishing emergency planning districts and for coordinating their activities. This commission consists of 13 members and is under the authority of the Department of Public Safety and Corrections, Public Safety Services.

Finally, we identified another board indirectly associated with the Military Department:

Disaster Emergency Funding Board. R. S. 20:731(B) establishes this board, which is composed of the President of the Senate, the Speaker of the House, and the chairman of the Senate Finance and House Appropriations Committees. If the financial demands imposed by a disaster are unusually great, the governor, with the concurrence of this board, may make funds available by transferring and expending monies appropriated for other purposes. In addition, the state may borrow funds to meet the needs imposed by the disaster.

Missions and Goals Align With State Law

Overall, the missions and goals for the Military Department included the 1996-97 executive budget align with federal or state law. As a result, they reflect the intent of Congress and the legislature.

In addition to the state mission, there is a federal mission for the Military Affairs Program. This mission is consistent with 32 USC § 102, which establishes the Army and Air National Guard. This statute states, "In accordance with the traditional military policy of the United States, it is essential that the strength and organization of the Army National Guard and the Air National Guard, as an integral part of the first line defenses of the United States be maintained and secured at all times."

The mission and goals for the Office of Emergency Preparedness align with state law. R.S. 28:726 authorizes the Office of Emergency Preparedness to be responsible for emergency preparedness for the whole state.

No Overlap or Duplication, but One Set of Laws Outmoded

There do not appear to be any overlapping or duplicate functions within the Military Department. However, the laws governing one function are mostly outmoded. Outmoded laws can cause confusion for those who must interpret them.

We found no apparent overlap or duplication in the Military Department because the missions and goals for the Military Affairs Program and the Emergency Preparedness Program are different. In addition, each program has distinct functions and responsibilities. The Military Affairs Program deals with military functions and maintaining peace and the Emergency Preparedness Program deals with helping the citizens of Louisiana survive a natural or man-made disaster. While there is no apparent overlap or duplication between the two programs, they can work together in the event of a disaster because the National Guard can be activated during such a time.

Outmoded Laws Govern Use of Camp Nichols

One facility operated by the department is governed by a chapter in state law that is mostly outmoded. These laws stipulate certain uses for that facility. However, the department is using it for one function that may or may not be authorized by these laws.

Thus, the facility's use is controlled by a set of laws that may not be needed and can be confusing with respect to its current use.

R.S. 29:511-29:514 establish a home, Camp Nicholls, for the care of Confederate soldiers and their wives and widows in New Orleans. The chapter also deals with admissions criteria and other issues for the facility. This soldier's home is under the authority of the adjutant general. Department officials said that the Louisiana National Guard used this facility as an armory for over 30 years. Currently, the Military Department leases this facility to the City of New Orleans Police Department.

R.S. 29:513 stipulates that when this facility is no longer needed for its original purposes, the adjutant general, with the governor's approval, may use the facility for any military purpose the general determines. A department official told us that a police academy is not strictly a military purpose. However, he and another official said that the revenue derived from this home aids the purposes of the Military Department and so fits the definition of military purpose. Thus, leasing the facility for use by the Police Department may or may not be within the authority conferred upon the adjutant general by R.S. 29:511.

Whether or not Camp Nicholls is being used as currently authorized in law, most of the laws governing its use are no longer needed. State law sets up the facility as a home for Confederate soldiers and their widows. Because the Civil War ended more than 130 years ago, it is highly unlikely that any veterans or widows are eligible for admission under the criteria established in R.S. 29:214 and 29:215.

**Department's
Performance
Data Meet Most
Established
Criteria**

We compared the performance data reported in the 1996-97 executive budget for the Military Department against our established criteria. The criteria used to analyze the performance data are listed in Exhibit 1-3 in Chapter 1.

During this audit, the 1997-98 and the 1998-99 executive budgets were issued. We did not review the 1997-98 executive budget performance data since 1998-99 information was available. We completed a general review of the 1998-99 executive budget to determine if improvements have been made to the performance data. We did not reassess all of the performance data, but instead

reviewed the objectives to determine if target measures and time frames for achievement have been added. We also looked for general improvements, such as the addition of missing performance data. We did find some improvement in the 1998-99 executive budget for the Military Department.

The department's 1996-97 performance data meet most of the established criteria. There is no overall mission in the executive budget for the department, but the 1998-99 executive budget does include an overall mission and two goals for the department. An analysis of the department's 1996-97 performance data follows.

Military Affairs Program Should Make Objectives Measurable and Timebound

Mission. The mission for the Military Affairs Program meets all of the established criteria. The mission identifies the purpose and clients of the program and is organizationally acceptable. The federal mission for the program meets two of three established criteria. This mission identifies the purpose and is organizationally acceptable, but does not identify the clients of the program. Therefore, these missions provide readers with a broad understanding of the Military Affairs Program.

Goals. The Military Affairs Program has a long-range goal and an overall goal listed in the 1996-97 executive budget. Both of these goals meet the established criteria. They are both consistent with the program mission, provide a sense of direction on how to address the mission, and reflect the program's destination.

Objectives. There are five objectives listed for the Military Affairs Program in the 1996-97 executive budget. All of the objectives are consistent with the program's goals and all specify an end result. None of the five objectives are measurable or timebound. However, half of the objectives reported in the 1998-99 executive budget are measurable, and all are timebound.

Performance Indicators. The Military Affairs Program has seven performance indicators listed in the executive budget. These indicators are all consistent with the objectives and easy to understand. However, because the objectives are not measurable, none of the indicators measure progress toward the objective.

In addition, six (60%) indicators are input indicators and one (14%) is an efficiency indicator. This program does not have any outcome indicators. Without outcome indicators, legislators may be unable to assess program impact and effectiveness. Exhibit 8-1 on the following page shows the results of comparing the Military Affairs Program's performance data to the established criteria.

One Function Has No Performance Data for 1996-97

The department is performing one function, the Youth Challenge Program, that has no performance data reported in the 1996-97 executive budget. In fiscal year 1996-97, this program was appropriated \$500,000 in state general funds. This situation was corrected in the 1998-99 executive budget, which reports one objective and two indicators for the program.

The department sponsors this five-month residential program, which serves approximately 200 high school dropouts at Camp Beauregard in Alexandria. According to department officials, this program is state-executed but federally reimbursed. An official also said there are plans to begin operating the Youth Challenge Program in Carville, Louisiana. Also, the department may operate a program for program teens in the future.

Exhibit B-3
Military Department Performance Data and Analysis

Mission: To provide for the protection of life and property and to preserve peace, order and public safety under state authorities.

Mission meets 3 of 3 criteria: *Identifies purpose, identifies clients, and is organizationally acceptable.*

Federal Mission: To maintain combat-ready units available to mobilize and deploy in support of National Military Strategy.

Federal Mission meets 2 of 3 criteria: *Identifies purpose and is organizationally acceptable, but does not identify clients.*

Goal: The primary long-range goal is to acquire new units to support the force structure envisioned for this command. The overall goal is to develop a combat ready force based on doctrine and future concepts.

Goal meets 2 of 3 criteria: *Consistent with the mission, and provide a sense of direction on how to address the mission and reflect program destination.*

Objectives	Performance Indicators
Maintain the Federal authorization for existing units to mobilize the force structure in the Louisiana National Guard	<ul style="list-style-type: none"> • Authorized Strength (Number of Positions)
Maintain the assigned strength of the Louisiana National Guard at the FY95 authorization level by recruiting new soldiers and retaining qualified soldiers while maximizing interstate transfer and in-service recruiting	<ul style="list-style-type: none"> • Assigned Strength (Number of Soldiers) • Retention Rate
Maintain the number of federal full-time support positions in the Louisiana National Guard	<ul style="list-style-type: none"> • Number of full-time support positions
Increase the amount of direct federal funding for personnel, operations and maintenance of the Louisiana National Guard	<ul style="list-style-type: none"> • Amount of Direct Federal Funds
Provide adequate facilities to house, train and support existing forces of the Louisiana National Guard by acquiring new facilities to accommodate new units and properly maintaining and modifying existing facilities to accommodate new equipment requirement	<ul style="list-style-type: none"> • Number of Buildings • Square Footage

Objectives meet 2 of 4 criteria: *Consistent with goals and specific results, but are not timebound or measurable.*

Performance Indicators meet 2 of 3 criteria: *Consistent with objective and clear and easy to understand, but do not measure progress toward objective.*

Source: Prepared by legislative auditor's staff using Military Affairs Program performance data in the 1996-97 executive budget.

Emergency Preparedness Program Needs Measurable and Timetable Objectives

Generally, the performance data for the Office of Emergency Preparedness meet the established criteria. However, the objectives are not measurable or timetable. Because the objectives are not measurable, the indicators do not measure progress toward them. In the 1996-99 executive budget, the single objective reported is timetable.

Mission. The mission for the Office of Emergency Preparedness meets all of the established criteria. The mission identifies the purpose and the clients, and is organizationally acceptable. Therefore, the mission provides users of the executive budget with a broad overview of this program's purpose.

Goals. There are two goals listed for the program, a long-range goal and an immediate goal. Both goals meet all of the established criteria. They are consistent with the program mission, provide a sense of direction on how to address the mission, and reflect the destination toward which the program is striving. Thus, the goals for the Emergency Preparedness Program communicate the direction of the program.

Objectives. There are three objectives listed for this office in the 1996-97 executive budget. The three objectives are all consistent with the goals and specify an end result. However, none of the objectives are measurable or timetable. Objectives that specify only results without measurable targets and time frames give the program nothing for which to aim. In the 1998-99 executive budget, only one objective is reported. It is timetable.

Performance Indicators. There are 12 performance indicators listed in the executive budget for the Emergency Preparedness Program. None of these indicators measure progress toward the objective. However, 12 are consistent with the objectives and 11 are clear and easy to understand. The performance indicator, "number of technological assets to plans developed," may not be clear and easily understood by all users of these data.

Eleven performance indicators (92%) are output indicators and one (8%) is an efficiency indicator. There are no outcome indicators listed for this program. Without any outcome indicators, it is difficult to assess program impact and effectiveness. The indicators could be improved by formulating some outcome

indicators. Exhibit B-6 on the following page summarizes the results of comparing the Emergency Preparedness Program's performance data to the established criteria.

Exhibit 8-4

Emergency Preparedness Program Performance Data and Analysis

Mission: Assist local and state governments to prepare for, respond to, recover from, and mitigate natural and man-made disasters and incidents in Louisiana.

Mission meets 1 of 3 criteria: *Identifies purpose, identifies clients, and is organizationally acceptable.*

Long Range Goal: To minimize the effects of a disaster on citizens and reduce loss of life and property.

Immediate Goal: In the event of a disaster, Emergency Preparedness is to provide the maximum assistance possible for any and all victims.

Goal meets 1 of 3 criteria: *Consistent with mission and provide a sense of direction on how to address the mission and reflect alternatives.*

Objectives	Performance Indicators
<p>Assist local governments and state departments to develop and update multi-hazard emergency operations plans (EOPs) and ensure, the program will continue to develop standard operating procedures (SOPs) for state government, integrate updates into the state plan, and assist local governments to develop and maintain SOPs to support their respective plans.</p>	<ul style="list-style-type: none"> • Number of state EOPs reviewed and updated • Number of state SOPs reviewed and updated • Number of local plans reviewed and updated • Number of technological assets to plans developed • Number of hurricane-specific evacuation and shelter plans developed for ILL and SW coastal regions
<p>Conduct Emergency Management Training Courses (EMTC) and both natural and technological hazard emergency exercises/drills, to identify and correct plan deficiencies and increase operational abilities before actual emergencies or disasters.</p>	<ul style="list-style-type: none"> • Number of EMTC courses conducted • Number of EMTC students • Number of workshops held • Number of emergency exercises conducted
<p>Increase operational capabilities at state and local levels to reduce loss of life and property in disasters, support 64 parish emergency management organizations in the development of plans, policies, and procedures as they relate to mitigation, preparedness, response and recovery from disasters, and provide prompt disaster damage assessment so to enhance response to obtaining federal financial assistance.</p>	<ul style="list-style-type: none"> • Number of parishes supported by emergency management assistance (EMA) program • Number of parishes provided Non-EMA assistance • Disaster Response Time/Damage Assessment (in hours)

Objectives meet 2 of 3 criteria: *They are consistent with goals and specify an end-result; however, they are not measurable or measurable.*

Performance Indicators: *They are consistent with objectives and clear and easy to understand, but do not measure progress toward objectives.*

Source: Prepared by legislative auditor's staff using information in the EMTC executive budget.

Recommendation

- 8.1 The Military Department should work with the Office of Planning and Budget to improve departmental performance data so that all objectives are measurable.

Matter for Legislative Consideration

- 8.1 The legislature may wish to amend or repeal Chapter 3, Part III of Title 29 (R.S. 29:511 through 29:516), which addresses the home for Confederate soldiers located at Camp Nicholas, in order to reflect current legislative intent.

Chapter 9: Office of Lifelong Learning

Chapter Conclusions

The Office of Lifelong Learning was created to coordinate all state and local adult literacy services. Currently, the office is in transition and new legislation is planned to redefine the Office of Lifelong Learning to reflect its new responsibilities. For fiscal year 1996-97, the office was appropriated \$975,000 and authorized three positions. For fiscal year 1996-97, the office was funded with interagency transfers.

The office's mission and goals, as presented in the 1996-97 executive budget, align with state law. However, some functions of the office are not identified in the executive budget. We did not identify any overlapping, duplicative, or unneeded functions within the office.

We identified one board, one commission, and one council relating to the office. However, only the School-to-Work Council falls under the office's authority for fiscal year 1996-97.

The office has no formal operational plan for fiscal year 1996-97. Overall, the performance data that are reported in the 1996-97 executive budget are inadequate and do not provide much useful information. First, the mission does not identify clients of the office. Second, none of the goals provide a sense of direction on how to address the mission. Third, none of the objectives meet all the established criteria. Finally, the office has no true performance indicators. However, the 1996-99 executive budget shows improved performance data for this office.

Overview of the Office of Lifelong Learning

Creation and History. R.S. 17:3601(A) creates the Office of Lifelong Learning within the Office of the Governor. According to state law, the legislature created the office to coordinate all state and local adult literacy services. The office is to help all citizens of this state to enhance their knowledge and potential through an increased ability to use printed and written information. The office

is mandated to work with other state agencies, departments, and offices to establish appropriate literacy programs.

The history of the office dates back to 1983, when the legislature first created the Office of Literacy. According to officials, at that time the office was only concerned with literacy, as its initial name suggests. In 1992, legislators changed the name to the Office of Lifelong Learning to reflect the broadened purview of the office. Despite the change in name, state law outlining the office's responsibilities, purposes, and goals remained the same.

At present, the Office of Lifelong Learning is in transition. The office has been blended with the new workforce development initiative. According to a 1996 office newsletter, the Office of Lifelong Learning is being restructured, along with other state departments, "... rolling them into an almost seamless quilt of education and training that serves both business and industry. . . ." In fiscal year 1998-99, two functions currently performed by the Office of Lifelong Learning-HIPPY and the State Literacy Resource Center will be moved to the Louisiana Department of Education. Thus, according to an office official, in fiscal year 1998-99, the Office of Lifelong Learning will no longer be concerned with literacy. According to office officials, new legislation is planned to redefine the Office of Lifelong Learning to reflect these changes.

Financial Information. Exhibit 9-1 on the following page shows the office's actual expenditures for fiscal year 1995-96 and the recommended and appropriated amounts for fiscal year 1996-97. For fiscal year 1996-97, the office was funded with interagency transfers.

For fiscal year 1996-97, the Office of Lifelong Learning was authorized to have three positions. According to an agency official, the number of authorized positions can shift as functions move to and from other agencies.

Exhibit 9-1

**Office of Lifelong Learning
Expenditures and Staffing
Expenditures for Fiscal Year 1995-96, Recommended Expenditures,
Appropriations, and Authorized Positions for Fiscal Year 1996-97**

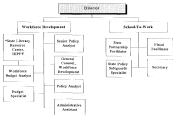
	1995-96 (Actual)	1996-97 (Recommended)	1996-97 (Appropriated)	Authorized Positions
Office of Lifelong Learning	\$189,000	\$225,173	\$175,173*	7

*The \$70,000 increase from 1996-97 recommended to the 1996-97 appropriated is due to federal funds that were added for School-to-Work planning and workforce development planning.

Source: Prepared by Legislative auditor's staff using the Comprehensive Annual Financial Report (CAFR) Fiscal Year 1995-96, Fiscal Year 1996-97 Executive Budget, and Fiscal Year 1996-97 General Fund Appropriations Executive Summary.

An organization chart is shown in Exhibit 9-2 below:

Exhibit 9-2
Office of Lifelong Learning
Organization Chart as of April 1998



*According to the Office of Lifelong Learning, this entity will move to the Department of Education on July 1, 1998.

Source: Prepared by legislative auditor's staff using information from the Office of Lifelong Learning.

Mission and Goals Align With State Law

The mission and goals for the Office of Lifelong Learning align with state law. The mission and goals, as shown in Exhibit 9-3 on page 188, are consistent with state law that mandates the office to facilitate development and coordination of literacy efforts. As a result, this mission and these goals reflect legislative intent.

However, there are functions being conducted by the Office of Lifelong Learning that are not reflected in either the office mission or goals. Officials at the Office of Lifelong Learning provided us with a list of enabling legislation that included citations for federal programs that it administers. One such program concerns public employment services established by the Wagner-Peyser Act. Under this act, the federal Department of Labor gives states money to provide such services as job search and placement, including counseling, testing, and developing and providing labor market and occupational information. According to information reported in the executive budget, the Office of Lifelong Learning collaborated with the Department of Economic Development and the Department of Labor to prepare, publish and distribute a book titled *Top Occupations for Louisiana*. However, public employment services were not included as part of the office's mission or in the goals, which only refer to literacy efforts.

Another function not reflected in either the mission or goals is *School-to-Work*. This is a federal program established by the *School-to-Work Opportunities Act of 1994*. Among the purposes of this act are to promote local partnerships between schools and businesses and integrate academic and occupational learning. Literature provided by the Office of Lifelong Learning states that the school-to-work system will ensure adults are trained to assist all students to be lifelong learners and ensure that students move successfully into the workplace and pursue further learning. According to an official with the Office of Lifelong Learning, *School-to-Work* is a five-year grant of seed money to create such a system. Furthermore, the Office of Lifelong Learning is responsible for *School-to-Work*, although nothing pertaining to this function is reported in the executive budget.

Two other functions of the Office of Lifelong Learning are not reported in the 1996-97 executive budget, mission or goals. These are the Home Instruction Program for Preschool Youngsters (HIPPY) program and the State Literacy Resource Center. HIPPY is an early-childhood program for at-risk preschool children. It is funded by an interagency transfer from the Louisiana Department of Education and administered by the HIPPY Advisory Board. This advisory board is a component of the Department of Education's Louisiana Early Opportunity Program. However, R.S. 17:417.4 establishes the HIPPY Coordinator in the Office of the Governor.

The State Literacy Resource Center is a federal program designed to stimulate the coordination of literacy services in the state. The Office of Lifelong Learning operates the State Literacy

Resource Center through an interagency agreement with the State Library, which is a depository for library materials.

R.S. 39:36 states that the executive budget "... shall be configured in a format so as to clearly present and highlight the programs operated by state government" This law further provides that for each budget unit, there shall be "attached statements identifying all substantial aspects of agency policy and plans for programs and activities" Without all of the functions of the Office of Lifelong Learning included in the executive budget, legislators make funding decisions for the office using incomplete data.

Boards, Commissions, and Like Entities Relating to the Office of Lifelong Learning

We identified one board, one commission, and one council relating to the Office of Lifelong Learning. They are:

1. School-to-Work Council
2. Home Instruction Program for Preschool Youngsters (HIPPY) Advisory Board
3. Workforce Commission

However, only the School-to-Work Council falls under the authority of the office for fiscal year 1996-97. The School-to-Work Council oversees the implementation of the School-to-Work plan for the state. According to an office publication, the council will develop and support the state's capacity to create an effective system that ensures students move successfully into the workplace.

The Home Instruction Program for Preschool Youngsters (HIPPY) Advisory Board is created within the Department of Education's Louisiana Early Childhood Opportunity Program. The Department of Education funds HIPPY, an early childhood program for at-risk children, with an interagency transfer to the Office of Lifelong Learning. State law provides for the HIPPY Coordinator to be placed in the Office of the Governor for an initial period of three years. Officials at the Office of Lifelong Learning stated that HIPPY would be moved to the Department of Education in 1998.

State law charges the Workforce Commission with developing a strategic state plan to coordinate a workforce development system in the state. Act 1 of the 1997 Regular Legislative Session created the commission in the Office of the Governor. According to an office official, the workforce development initiative was placed in the Office of Lifelong Learning because it fit with the office's other functions. An Office of Lifelong Learning official on loan from the Department of Education assisted with drafting the Act 1 legislation. According to an office official, federal grant money (Wagner-Peyser Act) awarded to the Department of Labor and passed on to the Office of Lifelong Learning funds the commission.

**No Apparent
Overlap,
Duplication, or
Outmoded
Functions**

We did not identify any apparent overlapping or duplicative functions within the Office of Lifelong Learning. According to office officials, the Office of Lifelong Learning interacts with several other state departments because the office coordinates resources from other agencies. Our review of laws and program descriptions did not show any functions that overlap or duplicate within the office. Furthermore, we did not identify any outmoded functions.

**Performance
Data Need
Improvement**

We compared the performance data reported in the 1996-97 executive budget for the Office of Lifelong Learning against our established criteria. The criteria used to analyze the performance data are listed in Exhibit 1-3 in Chapter 1. During this audit, the 1997-98 and the 1998-99 executive budgets were issued. We did not review the 1997-98 executive budget performance data since 1998-99 information was available. We completed a general review of the 1998-99 executive budget to determine if improvements have been made to the performance data. We did not reassess all of the performance data, but instead reviewed the objectives to determine if target measures and time frames for achievement have been added. We also looked for general improvements, such as the addition of missing performance data.

Overall, the Office of Lifelong Learning's performance data that are reported in the 1998-99 fiscal year executive budget are inadequate and do not provide useful information. The mission, which is not specifically stated as such in the executive budget, does not identify clients of the office. Although each of the four goals is consistent with the mission, none provide a sense of direction on how to address the mission. In addition, none of the four objectives meet all the established criteria. In fact, one objective meets none of the established criteria. Finally, there are no true performance indicators reported for the office. However, it appears that improvements have been made in the 1998-99 executive budget.

The 1998-99 executive budget contains improved performance data for this office. The program description has been amended to include information relating to the functions of the office. The mission of the office has been expanded to include workforce development and is clearly identified as the mission. In addition, the 1998-99 executive budget contains 4 goals, 10 objectives, and 17 performance indicators.

The Office of Lifelong Learning does not have an operational plan for fiscal year 1996-97. However, according to an office official, there are operational plans for fiscal years 1997-98 and 1998-99. Also, according to office officials, there is interaction with OPR via telephone.

The executive budget contains only one program for the office, the Administration Program. Therefore, we evaluated what was specified as the program goals and objectives as the office goals and objectives. Using the criteria shown in Chapter 5, we evaluated one mission, four goals, four objectives, and four performance indicators. The performance data we analyzed and the results of our analysis are shown in Exhibit 5-3 on page 108.

Mission. The mission of the Office of Lifelong Learning reported in the 1996-97 executive budget meets two of the established criteria. This mission identifies the overall purpose for the office and is organizationally acceptable. However, the mission does not identify clients of the office and is not specifically labeled as the mission. The 1998-99 executive budget clearly labels the mission.

Goals. The executive budget contains one goal statement that we evaluated as four separate goals, as shown in Exhibit 5-3. Each goal is consistent with the mission. None of the goals provide a sense of direction on how to address the mission, although all

reflect the destination toward which the office is striving. Therefore, they inform a legislator what the program wants to accomplish, but not how program managers will accomplish it.

Exhibit 5-3

Office of Lifelong Learning Performance Data and Analysis

Mission: The Office of Lifelong Learning was created to coordinate literacy programs in the state.

Mission meets 2 of 3 criteria: *Identified program and its responsibility is acceptable, but does not identify clear Goals.*

1. To facilitate the development of statewide literacy programs in the state.
2. To increase the number of people served by literacy programs.
3. To advise the Governor and other policy makers on all matters relating to literacy providers and students.
4. To create a literacy delivery system at the state, regional and local level.

Goals meet 1 of 3 criteria: *Consistent with the office mission, but do not provide a sense of direction.*

Objectives	Performance Indicators
1. The Office of Lifelong Learning will continue to ensure development and coordination of literacy efforts in the state, both public and private.	Results of Louisiana's Adult Literacy Survey were released. The National Adult Literacy Survey, released in 1993, estimated that nearly 90 million Americans (almost half of the total number of adult Americans) scored at the two lowest literacy levels. In Louisiana, 1,700,000 of the state's adults in 57% of this group, reflected this same level of literacy.
2. The Office of Lifelong Learning will increase the number of persons served, thereby enabling them to better their employment and enhance their self-esteem and participation in and enjoyment of our society.	The Office of Lifelong Learning, through its State Literacy Resource Center, held two statewide policy conferences with over 500 participants. Nationally known speakers were brought in as well as experts from Louisiana to provide in-service training.
3. The Office of Lifelong Learning will serve as a public advocate.	The Leading Library section of the State Literacy Resource Center, a collaborative effort with the Louisiana State Library, added over 140 new books, tapes, cassettes and workbooks to its adult literacy collection to be used by literacy providers throughout the state.
4. The Office of Lifelong Learning will help every resident of this state gain the ability to use printed and written information, to function in society, to achieve his or her goals and to enhance his or her knowledge and potential.	The Office of Lifelong Learning, in collaboration with the Department of Economic Development and the Department of Labor, prepared, published and distributed <i>21st Occupations for Louisiana</i> , a 122 page book listing the top occupations as well as education requirements, training requirements, professional contacts, and earnings projections for each occupation.

Objective:

- 3 of 4 are consistent with goals
- 1 of 4 is measurable
- 2 of 4 is irrelevant
- 2 of 4 specify an end result

Performance Indicators:

Auditor's staff determined the performance indicators reported in the 1996-97 executive budget are not true performance indicators based on the established criteria used to evaluate performance indicators.

Source: Prepared by legislative auditor's staff using performance data from the 1996-97 executive budget.

Objectives. The 1996-97 executive budget contains four objectives for this office. None of the objectives meet all of the established criteria. In addition, none of these objectives are timebound. Three of the four objectives are consistent with the goals and half specify an end result. Objective #1 does not provide enough information to determine if it is consistent with the office goals. Only Objective #2 is measurable; however, this objective could be improved by including a specific target. The 1998-99 executive budget reports 10 objectives. All of these objectives are measurable and timebound.

Performance Indicators. The executive budget reports four performance indicators for the office. However, we determined that the information presented as indicators are not true performance indicators based on the definition in *Management* as shown in Chapter 1. The information provides interesting facts and may be of some interest to lawmakers.

Performance indicators are used to measure performance of policies, plans, and programs. Indicators should measure progress or contribute toward the overall measurement of progress toward objectives. The information from the executive budget does not meet these criteria.

The 1998-99 executive budget reports 17 performance indicators for the Office of Lifelong Learning. In addition, every objective has associated indicators.

Recommendation

- 1.1 The Office of Lifelong Learning should work with the Office of Planning and Budget in the Division of Administration to ensure office goals give a sense of how the office will address its mission.

Chapter 10: Office of Women's Services

Chapter Conclusions

The Office of Women's Services (OWS) is responsible for assisting in coordinating programs that serve the needs of women. For fiscal year 1996-97, the office had 56 authorized positions and was appropriated over \$5 million. OWS is divided into five programs in the 1996-97 executive budget.

OWS' missions and goals that are presented in the 1996-97 executive budget generally align with state law, with one exception. The Teen Parent Program's mission does not emphasize pregnancy prevention, as required by law. One program lacks a mission, and another program lacks a goal. However, the 1998-99 executive budget contains missions and goals for each program. In addition, one program function in state law is not reported. According to an OWS official, the program is not funded.

There may be potential duplication among some programs within OWS. Some OWS programs appear to provide the same type of services, but to different clients.

The majority of OWS' objectives are not timebound or measurable. As a result, most of the performance indicators do not measure progress toward objectives. Only the Training Program's objectives are measurable. However, nearly all of the objectives reported in the 1998-99 executive budget are measurable and timebound.

**Office of
Women's
Services**
**Coordinates State
Programs Geared
Toward Serving
Women**

R.S. 40:2521 creates the Office of Women's Services (OWS) and places it within the Office of the Governor. OWS is responsible for assisting in coordinating various state programs, agency functions, and department mandates geared to serving the needs of women. OWS evolved from the Governor's Commission on the Status of Women. The office was once part of the Department of Health and Human Resources where its functions were mostly advisory and research-oriented. In 1973, the office took on programmatic activities, which included training for women. In the executive budget, OWS is divided into five programs, which are discussed as follows:

1. **Administrative Program.** According to the 1996-97 executive budget, the Administrative Program provides and communicates the leadership, vision, and direction necessary to enable the agency to develop, implement, and promote the office programs.
2. **Training Program.** This program provides training programs and related services for women who are economically disadvantaged, unemployed, or dislocated workers. The office has six training locations throughout the state. These are offices in Shreveport, Lake Charles, Lafayette, Baton Rouge (2 locations), and New Orleans. These programs are short-term and provide employment training, including resume writing, filling out applications, placement services, and job development.
3. **Displaced Homemakers Program.** This program provides services to women who have been homemakers for many years and because of the death of a spouse, separation or divorce have lost their main source of income. There are five service centers located around the state. Clients of this program receive emotional counseling, medical, and legal referrals, and help finding housing. Clients also receive employment counseling.
4. **Family Violence Program.** This program provides services to victims of domestic violence and their dependent children. OWS is responsible for monitoring family violence shelters and non-residential facilities. Funding for this program comes from state and local marriage license fees. The funds are distributed by a formula.
5. **Teen Parent Program.** This program assists teen parents to achieve a high school education, to enter the workforce, and support themselves and their children. It was developed in 1983 as a model program in the Baton Rouge area. This program offers counseling, teaches parenting skills, and addresses healthcare, education, and employment issues.

Staffing and Spending. OWS had 56 authorized positions and was appropriated over \$5 million in fiscal year 1996-97. Exhibit 10-1 on the next page shows the department's expenditures

for fiscal year 1995-96, its recommended amount for fiscal year 1996-97, and appropriated amounts for fiscal year 1996-97. Exhibit 10-2 on page 114 is an organization chart of the office.

Exhibit 10-1
Office of Women's Services
Expenditure, Budget, and Appropriation Data

Program	Actual 1995-96	Recommended 1996-97	Appropriated 1996-97	Authorized Positions 1996-1997
Administrative	\$360,000	\$408,330	\$388,231	7
Training	691,000	808,213	808,212	18
Displaced Homemakers	993,000	994,789	994,238	24
Family Violence	2,135,000	1,905,383	2,497,059	8
Teen Parent	237,000	514,898	514,898	7
Total	\$4,082,000	\$4,631,413	\$5,198,718	66

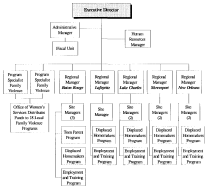
Source: Prepared by legislative auditor's staff using data obtained from the 1996-97 executive budget, the 1996-97 General Fund Appropriations Executive Summary, and the Comptroller's Annual Financial Report for the year ending June 30, 1996.

One Type of Board Under the Authority of Office of Women's Services

There is one type of board under OWS' authority. According to agency officials, there are voluntary advisory boards that work with OWS. These advisory boards are volunteer industry groups that advise the OWS on what types of skills businesses in a particular geographical area of the state need. These advisory boards are located in New Orleans, Baton Rouge, and Lake Charles.

In addition, we identified the Minority Health Affairs Council, of which OWS' director is a member. This council is under the authority of the Department of Health and Hospitals.

Exhibit 18-2
Office of Women's Services
Organization Chart as of April 1988



Source: Prepared by legislative auditor's staff using information provided by the Office of Women's Services.

Missions and Goals Generally Align With State Law, With One Exception

Overall, the missions and goals in the 1996-97 executive budget for OWS align with state law. This means that OWS' missions and goals generally reflect legislative intent. We compared the missions and goals of the programs, as well as the overall mission of OWS, to state law. During this comparison, we found that one program mission does not fully reflect legislative intent. Also, one program lacks a mission and another lacks a goal.

There is no mission reported in the executive budget for the Administrative Program. However, this program does have a goal. The goal that is listed generally aligns with state law. In the 1998-99 executive budget, there is a mission and a goal for this program.

The Teen Parent Program's mission is generally consistent with state law, except that R.S. 40:2524(5) says the program is supposed to emphasize pregnancy prevention. The mission does not mention pregnancy prevention. As a result, users of the executive budget might not be aware of a function this program is supposed to emphasize.

No goal is listed for the Teen Parent Program in the 1996-97 executive budget. In the 1998-99 executive budget, four goals are reported for this program.

One Function Not Funded

According to R.S. 40:2529(2), OWS shall maintain a network of crisis intervention centers for the prevention of rape and sexual abuse. This function is not reported in the 1996-97 executive budget. According to an OWS official, the function is not performed because it is not funded. The official also said the function is not reported as unfunded.

Unfunded functions should be reported to the legislature. State law (R.S. 40:191.1) requires each budget unit of the state to report to the Joint Legislative Committee on the Budget, as part of the budget process, all legislatively authorized programs for which implementing funds were not appropriated. If an agency does not report unfunded functions assigned to it by state law, the legislature may not be aware that the function is not being performed.

**Potential
Duplication
Among
Programs Within
Office of
Women's
Services**

There appears to be some potential duplication among OWS' programs with respect to job training and counseling. Although the services are provided to different client groups, these programs provide similar services according to their statutory authority, missions, and/or goals. If duplication does exist, the state may be using more resources than necessary to provide services in these areas.

Four OWS programs—the Training, Displaced Homemakers, Family Violence and Teen Parent Programs—all seek to provide training to assure that their clients can become gainfully employed. In addition, the Displaced Homemakers and Family Violence programs are statutorily authorized to offer counseling services.

**Analysis of
Performance
Data**

We compared the performance data reported in the 1996-97 executive budget for the OWS against our established criteria. The criteria used to analyze the performance data are listed in Exhibits 1-3 in Chapter 3.

During this audit, the 1997-98 and the 1998-99 executive budgets were issued. We did not review the 1997-98 executive budget performance data since 1998-99 information was available. We completed a general review of the 1998-99 executive budget to determine if improvements have been made to the performance data. We did not reassess the performance data, but instead reviewed the objectives to determine if target measures and time frames for achievement have been added. We also looked for general improvements, such as the addition of missing performance data.

Primarily, OWS' performance data that appear in 1996-97 executive budget are not useful for legislative budgetary decision making, because most of the objectives are not measurable. Only one of the office's six objectives is measurable. However, all but two of the objectives reported in the 1998-99 executive budget are measurable and (improving).

While OWS' performance indicators are consistent with the objective and easy to understand, only four of them measure progress toward the objective. This is because only one objective is measurable. Also, most of the indicators (91%) measure program

output. A mix of indicators that also includes outcome, input, and efficiency indicators would give legislators a more comprehensive idea of program performance.

For OWS, we analyzed the overall mission, 4 program missions, 4 goals, 6 objectives, and 23 performance indicators appearing in the 1996-97 executive budget. The results of our analysis of the 1996-97 performance data of each program within the office follows.

OWS' Overall Mission. The overall mission for OWS that is listed in the 1996-97 executive budget is to serve as an advocate for women in the state by coordinating and maximizing resources to serve the needs of women and their families. This mission meets all of the established criteria. It identifies the purpose and the clients of the program, and is organizationally acceptable. Therefore, the overall purpose of this program is communicated in the executive budget. The 1998-99 executive budget adds two overall goals.

Administrative Program Lacks Mission and Performance Indicators

The Administrative Program's performance data lack some important elements. First, there is no mission statement in the 1996-97 executive budget. Second, there are no performance indicators reported for this program. However, the 1998-99 executive budget contains a mission, but no performance indicators. Exhibit 10-3 presents this program's performance data and the results of comparing these data to the established criteria in Exhibit 1-3.

Mission. No mission was reported in the executive budget for this program. As a result, we could not determine whether the mission conformed to the established criteria. However, a mission is included in the 1998-99 executive budget.

Goal. The goal for this program is not identified as such in the executive budget. However, OWS officials confirmed the program's goal. This goal meets both of the established criteria. The 1998-99 executive budget includes a clearly labeled goal.

Exhibit 09-3
**Office of Women's Services Administrative Program
Performance Data and Analysis**

Mission: None

Goal: Provides and communicates the leadership, vision, and direction necessary to enable the agency to develop, implement and promote innovative programs that significantly contribute to the economic self-sufficiency of women and their families through local, state, federal, corporate and private foundation funding.

Goal meets 2 of 3 criteria: It consistent with overall mission, provides a sense of direction and reflects the allocation toward which the entity is driving.

Objective: The Administrative Program will provide the administrative functions necessary to effectively and efficiently manage resources committed to achieving the agency mission, increase the awareness of the general public, legislative bodies, and other state and local agencies regarding the particular needs of women and their families, encourage the allocations of resources to meet those needs, and identify, negotiate for and secure funds to support agency mission.

Objective meets 2 of 4 core criteria: Specifies an end result, is consistent with goal, has a cost measurable or timebound.

Performance Indicators: None

Source: Prepared by legislative auditor's staff using Administrative Program performance data in the 1996-97 executive budget and the results of analyzing these data.

Objective. There is one objective listed in the 1996-97 executive budget for the Administrative Program. This objective meets two of the four established criteria. It is consistent with the goal and specifies an end result. However, it is not measurable or timebound. Therefore, legislators cannot use it to determine the desired level of program performance or when that level will be achieved. Although only one objective is listed, it has multiple parts and could be presented as four separate objectives. The 1998-99 executive budget reports one objective for this program. However, this objective is not measurable or timebound.

Performance indicators. There are no performance indicators for the Administrative Program listed in the 1996-97 executive budget. Without performance indicators, there is no measurement of progress toward accomplishing objectives. In addition, no performance indicators are reported in the 1998-99 executive budget. The executive budget contains a sentence that states that performance indicators will be reported next year.

Training Program Performance Data Meet All Established Criteria

The Training Program's performance data presented in the 1998-99 executive budget meet the established criteria. Exhibit 10-4 on the following page presents the performance data and the results of comparing these data to the established criteria.

Mission. The mission for the Training Program meets all of the established criteria. It identifies the overall purpose, identifies clients, and is organizationally acceptable.

Goal. The goal for the Training Program is identified as such in the executive budget. It also meets all of the established criteria. It is consistent with the program mission, provides a sense of direction on how to address the mission, and reflects the program's destination.

Objective. There is one objective listed for the Training Program. This objective meets all four of the established criteria. It is consistent with the goal, measurable, and timebound. In addition, it specifies an end result. This objective shows the desired level of program performance and can be useful to legislators when making decisions about this program. Although only one objective is presented, it could be shown as seven objectives as it has multiple parts. The 1998-99 executive budget contains five objectives. All of these objectives are timebound and four are measurable.

Performance Indicators. This program has four performance indicators. These performance indicators meet all the established criteria. They are consistent with the objectives and clear and easy to understand. In addition, the performance indicators measure progress toward the objective. However, although parts of the objective are measurable, legislators may not be able to easily relate the performance indicators to the relevant part of the objective. Three of the four indicators (75%) are output indicators and one of the four (25%) is an outcome indicator.

Exhibit 10-4

Office of Women's Services Training Program
Performance Data and Analysis

Mission	To provide training programs and related services for women who are economically disadvantaged, unemployed, or are dislocated workers.
Whom does all criteria identify persons, subjects, clients, or organizations acceptable?	
Goal	To provide eligible women the skills necessary for entry-level positions in nontraditional and traditional fields where wages are good, fringe benefits are available, and advancement opportunities exist.
Goal meets all criteria: Is consistent with program mission, provides a sense of direction on how to address the mission and reflects the destination.	
Objective	During FY 1996-97, the Training Program will train 155 women in basic electrical, mechanical and construction concepts and processes, computer operations and applied mathematics; prepare those physically and mentally for employment in a nontraditional work environment; train 50 women in general clerical, and medical clerical operations; refer all 140 students to employment opportunities; place 100 into private sector unskilled private sector employment; serve 80 women by providing Basic Readjustment Services to assist them in obtaining employment; and refer 80 Basic Readjustment participants to training and employment opportunities and place 30 into private sector unskilled employment.
Objective meets all criteria: Is consistent with goal, is measurable, is time-bound, and specifies and reveals	
Performance Indicators	<ul style="list-style-type: none"> • Total number of students • Number of nontraditional training-enrollments • Number of Clerical/Medical Clerical Training Enrollments • Number of Job Placements
Performance Indicators meet all criteria: Measure progress toward the objective, are consistent with the objective, are clear and easily understood.	
Source: Prepared by legislative auditor's staff using performance data for the Training Program in the 1996-97 executive budget.	

Displaced Homemakers Program Mission and Goal
Meet Established Criteria

Some of the Displaced Homemakers Program's performance data in the 1996-97 executive budget meet the established criteria. The program's performance data and the results of comparing them to the established criteria are shown in Exhibit 10-5 on page 122.

Mission and Goal. The mission identifies the purpose and the clients, and is organizationally acceptable. In addition, the goal is consistent with the mission, provides a sense of direction on how to address the mission, and reflects the destination toward which the program is striving.

Objective. The Displaced Homemakers Program's objective meets two of the four criteria. The objective is consistent with the goal and specifies an end result, but it is not measurable or timebound. However, the 1998-99 executive budget reports six objectives. All of these objectives are measurable and timebound.

Performance Indicators. The seven performance indicators for this program are consistent with the objective and are clear and easy to understand. However, they do not measure progress toward the objective because it is not measurable. These indicators tell the number of women participating in the program and the number of women being placed in jobs. Six of the seven performance indicators for this program are output indicators, while one is an outcome indicator.

Exhibit 10-6

Office of Women's Services Displaced Homesteaders Program Performance Data and Analysis

Mission: To provide assistance to women who have been homesteaders for a substantial number of years and, because of the death of a spouse, separation or divorce, have lost their main source of income.

Mission meets all criteria: *Identifies purpose; identifies clients; is organizationally acceptable*

Goal: To provide the necessary information, support, and training to assist these women in becoming gainfully employed and economically self-sufficient.

Goal meets all criteria: *It is consistent with program mission, provides a sense of direction on how to address the mission, and reflects the situation.*

Objective	Performance Indicators
The Displaced Homesteaders program will continue to provide direct services, job training, and placement services to displaced homesteaders in Louisiana.	<ul style="list-style-type: none"> • Total number of clients served • Number of new enrollments (clients) • Number of training placements • Number of job placements • Number of workshops held • Number of counseling sessions • Number of skills training participants
Objective meets 3 criteria: <i>It is consistent with goal and specifies an outcome, it is measurable or observable.</i>	Performance indicators meet 3 criteria: <i>Each measure programs toward the objective, all are consistent with the objective, all are clear and easy to understand.</i>

Source: Prepared by legislative auditor's staff using performance data from the Displaced Homesteaders Program from the 1996-97 executive budget.

Family Violence Program Mission and Goal Meet Criteria

The Family Violence Program's performance data in the 1996-97 executive budget meet some of the established criteria. The program's performance data and the results of comparing them to the established criteria are shown in Exhibit 10-6 on page 124.

Mission and Goal. The mission meets all of the established criteria. It identifies the causal purpose, it identifies the clients, and it is organizationally acceptable. In addition, the goal meets one of the established criteria. It is consistent with the department mission, but does not provide a sense of direction on how to address the mission.

Objective. The objective meets two of the four criteria. It is consistent with the goal and specifies an end result, but it is not measurable or timebound. The 1998-99 executive budget reports five objectives for this program. All of these objectives are measurable and timebound.

Performance indicators. All of the performance indicators are consistent with the objective, as well as clear and easy to understand. However, because the objective is not measurable, none of the indicators measure progress toward the objective.

All five of this program's indicators are output indicators. A mix of different types of performance indicators would provide readers with more comprehensive information on the program's performance.

Exhibit 10-6
**Office of Women's Services Family Violence Program
Performance Data and Analysis**

Mission: To provide direct services to victims of domestic violence and their dependent children on a statewide level.

Mission meets all criteria: Identifies purpose, identifies clients, is organizationally acceptable

Goal: To provide a means to economic self-sufficiency for the battered women and to break the cycle of violence in their lives.

Goal meets 1 of 2 criteria: Is consistent with program mission, does not provide a sense of direction on how to address the mission

Objective	Performance Indicators
<p>The objective of the Family Violence Program is to continue to offer crisis counseling, shelter for victims of domestic violence, advocacy on behalf of clients and specialized services to children of clients.</p>	<ul style="list-style-type: none"> • Number of women sheltered • Number of children sheltered • Number of nonincarcerated women served • Number of nonincarcerated children served • Number of nonincarcerated abusers served
<p>Objective meets 2 of 2 criteria: Is consistent with goal and specifies an end result, is not measurable, is not timebound.</p>	<p>Performance indicators meet 2 of 2 criteria: Have measure programs toward the objective, all are consistent with the objective, all are clear and easy to understand</p>

Source: Prepared by legislative auditor's staff using performance data for the Family Violence Program in the 1998-99 executive budget and the results of analyzing those data.

Teen Parent Program Does Not Report Any Goals

The Teen Parent Program's performance data in the 1998-99 executive budget lack some important elements. For example, there is no goal for this program. However, the performance data in the 1998-99 executive budget are improved. Exhibit 10-7 on the next page presents this program's performance data and the results of comparing those data to the established criteria in Exhibit 1-1.

Mission and Goal. The mission for the Teen Parent Program meets all of the established criteria. The mission identifies the purpose of the program, identifies clients, and is organizationally acceptable. However, no goal is presented in the

1996-97 executive budget for this program. The 1998-99 executive budget reports four goals for this program.

Objectives. There are two objectives for this program. Both objectives meet one of four established criteria. They are not consistent with the goal, measurable or timebound, but do specify an end result. The 1998-99 executive budget reports five objectives for this program. All five objectives are measurable and timebound.

Performance Indicators. None of the performance indicators for this program measure progress toward the objective, because the objectives are not measurable. However, all of the performance indicators are consistent with the objectives and are clear and easy to understand. There are six performance indicators for the Teen Parent Program. Five of the performance indicators (83%) are output indicators and one indicator (17%) is an outcome indicator.

Exhibit 18-7

Office of Women's Services Teen Parent Program Performance Data and Analysis

Mission: To assist teen-parents in their struggle to achieve a high school education, enter the workforce, and support themselves and their children.

Impact meets all criteria: identifies purpose, identifies clients, is organizationally acceptable

Goal: None

Objectives	Performance Indicators
The Teen Parent Program will continue to work toward providing teen pregnancy.	<ul style="list-style-type: none"> • Number of enrolled students
The Teen Parent Program will continue to help adolescents' parents become systematically self-sufficient and to begin to break the cycle of negative outcomes that many of them have experienced.	<ul style="list-style-type: none"> • Number of GED recipients • Number of GED participants achieving higher grade level • Number of job placements • Number of family living workshops • Number of individual counseling sessions
<i>Objectives meet only one criteria: they are consistent with goals, none are measurable or timebound, 2 specify an end result</i>	<i>Performance Indicators meet 2 of the 3 criteria: none measure progress toward the objective; all are consistent with the objectives, and all are clear and easy-to-understand</i>

Source: Prepared by legislative auditor's staff using performance data from the Teen Parent Program from the 1996-97 executive budget.

Recommendations

- 10.1 The Office of Women's Services should develop missions and goals that align with state law and meet established criteria, and ensure that all objectives are measurable and timebound.
- 10.2 The Office of Women's Services should report all unfunded functions for which it is statutorily responsible to the Joint Legislative Committee on the Budget, per R.S. 49:191.1.
- 10.3 The Office of Women's Services should review the programs discussed in this chapter to determine if duplication does exist with respect to job training and counseling. If duplication does exist, the office should then, where possible, develop strategies to combine these operations.
- 10.4 The Office of Women's Services should develop a mix of performance indicators that provides comprehensive information on the performance of each program within the department.

Chapter 11: Board of Tax Appeals

Chapter Conclusions

The Board of Tax Appeals hears and decides disputes between taxpayers and the Department of Revenue. The board hears cases dealing with individual and corporate income tax, refund claims, claims against the state, tax lien releases, and redetermination of fiscal assessments. In addition, the board reviews tax equalization and tax exemption requests.

The Board of Tax Appeals' mission, as presented in the 1996-97 executive budget, aligns with state law. However, some of the functions listed in the executive budget are no longer performed. There do not appear to be any overlapping or duplicative functions within the board.

The board does not engage in formal strategic planning. In addition, no goals, objectives, or performance indicators were presented in the 1996-97 executive budget. The 1998-99 executive budget does show improvement in that goals, an objective, and performance indicators are reported.

Board of Tax Appeals Hears Disputes Between Taxpayers and the Department of Revenue

R.S. 47:1401 creates the Board of Tax Appeals within the executive department (Office of the Governor). This board is set up to hear and decide questions of law and resolve disputes between taxpayers and the Department of Revenue.

According to R.S. 47:1403, the jurisdiction of the board shall extend to the following:

- All matters relating to appeals for redetermination of assessments, or for the determination of overpayments
- All matters relating to the waiver of penalties
- All matters relating to claims against the state

The Board of Tax Appeals is composed of three members. Each member is appointed by the governor and confirmed by the Senate. The governor also designates a chairman from the

membership of the board). The board's principal domicile is Baton Rouge. However, it may hold meetings any place within the state, and any member, when designated by the chairman, may conduct hearings for the purpose of receiving testimony and reporting findings of fact.

The Board of Tax Appeals handles approximately 65 taxpayer cases and related appeals per month. The cases can deal with individual and corporate income tax, refund claims, claims against the state, tax lien releases, and redetermination of final assessments. In addition, the board reviews tax equalization and tax exemption requests. During fiscal year 1996-97, the board handled 783 cases. The dollar amounts of these cases can vary from twenty-five dollars to hundreds of thousands of dollars. For example, the November 1997 docket includes tax assessment disputes ranging in amount from \$703 to \$398,743.

After the Board of Tax Appeals renders a judgment, cases can still be appealed. In fiscal year 1996-97, only eight of the board's judgments were appealed to district court. If not appealed by either party within 30 days of the date of judgment, the judgment becomes final.

Staffing and Expenditures. The board has two employees. They are a secretary-clerk who is the custodian of the board's files and records and a deputy clerk who may also function as the board's stenographer. For fiscal year 1996-97, the board was appropriated \$108,850.

Mission Aligns With State Law

Overall, the Board of Tax Appeals' mission that appears in the 1996-97 executive budget aligns with state law. The wording for the mission and state law are similar. For example, the mission and R. S. 47:1481 both state that the board is set up to act as an appeal board to resolve disputes between taxpayers and the Department of Revenue. This mission clearly reflects the intent of state law, and it clearly communicates the purpose of the Board of Tax Appeals. The mission of the Board of Tax Appeals is listed on the following page.

There is no goal listed in the 1996-97 executive budget for the Board of Tax Appeals. As a result, we could not compare the goal to state law to determine if the two were consistent.

Board of Tax Appeals	
Mission	The mission of the Administrative program of the Board of Tax Appeals is to provide an appeal board to hear and decide questions of law and fact arising from disputes or controversies between a taxpayer and the Secretary of the Department of Revenue in the enforcement of any tax administered by that department.
Goal	No Goal

**Executive Budget
Does Not
Accurately
Reflect the
Board's Function**

The Board of Tax Appeals no longer performs one of the functions listed in the executive budget. According to the 1996-97 executive budget, the Board of Tax Appeals has responsibilities regarding Louisiana's industrial tax exemptions and tax credits for businesses relocated by construction of the new Mississippi River bridge in New Orleans. According to the board's secretary-clerk, this is not a function of the board anymore and it has been approximately 10 years since the board performed this duty. The executive budget needs to be updated to include current board functions. Listing functions in the executive budget that were performed 10 years ago does not provide legislators with an accurate list of the Board of Tax Appeals' current operations.

**No Apparent
Overlap,
Duplication, or
Outmoded
Functions**

Our review of the mission and legal authority did not produce any instances of overlap, duplication, or outmodedness. We reviewed the 1996-97 executive budget and legal authority for the Board of Tax Appeals to identify areas that appear to be overlapping, duplicative, or outmoded based on the definitions in Chapter 1. The Board of Tax Appeals is presented in the executive budget as a single Administrative Program and does not have any other boards and commissions under its authority.

**Board of Tax
Appeals
Performance
Data**

We compared the performance data reported in the 1996-97 executive budget for the Board of Tax Appeals against our established criteria. The criteria used to analyze the performance data are listed in Exhibit 1-3 in Chapter 1. During this audit, the 1997-98 and the 1998-99 executive budgets were issued. We did not review the 1997-98 executive budget performance data since 1998-99 information was available. We completed a general review of the 1998-99 executive budget to determine if improvements have been made to the performance data. We did not re-audit all of the performance data, but instead reviewed the objectives to determine if target measures and time frames for achievement have been added. We also looked for general improvements, such as the addition of missing performance data.

The 1996-97 executive budget did not contain any goals, objectives, or performance indicators, however, it did contain a mission statement. The mission is specifically stated and it meets all of the established criteria. The mission identifies purpose, identifies the clients, and is organizationally acceptable.

The Board of Tax Appeals has developed an operational plan with goals and performance indicators, but it does not contain any objectives. The 1998-99 executive budget contains five goals, one objective, and five performance indicators.

Recommendation

- 11.1** The Board of Tax Appeals should contact the Office of Planning and Budget in the Division of Administration to update the information listed in the executive budget and remove functions that it is no longer performing.

Chapter 12: Louisiana Commission on Law Enforcement and Administration of Criminal Justice

Chapter Conclusions

The Louisiana Commission on Law Enforcement and Administration of Criminal Justice (LCLE), composed of 34 members, is responsible for making law enforcement more effective and ensuring that justice is administered more fairly to protect the citizens of this state. For fiscal year 1996-97, the commission was appropriated over \$19 million and authorized to have 33 staff. LCLE is funded with state general funds, statutory dedications, fees, self-generated revenues, and federal funds. There are several boards, commissions, and like entities associated with LCLE.

The overall mission and both program missions align with state law. However, the mission of the State Programs Program is too specific. As a result, the mission may need amending as new initiatives are added or if current initiatives are dropped.

We identified one instance of potential overlap within LCLE. Two boards perform functions dealing with assisting crime victims. As a result, LCLE may not be providing these services as efficiently as possible.

Overall, LCLE's performance data reported in the 1996-97 executive budget provide some useful information. However, none of the objectives are measurable or timebound. We did find improvement in the 1995-99 executive budget in that most of the objectives are measurable and all are timebound. Of 47 performance indicators, we identified 12 that did not measure the performance of the commission itself. Rather, the indicators measure the performance of the agencies awarded grant money by the commission to do criminal justice work. The majority of the performance indicators are output performance indicators. LCLE reports no outcome performance indicators in the executive budget.

Overview of the Louisiana Commission on Law Enforcement and Administration of Criminal Justice

R.S. 15:1201 creates LCLE. According to an agency official, the legislature created the commission in response to the Federal Omnibus Crime Control and Safe Streets Act of 1968. The commission is composed of 14 members who evenly represent various aspects of the criminal justice system.

According to state law, the commission is responsible for studying and encouraging the adoption of methods by which law enforcement can be more effective and justice can be administered more efficiently and fairly to protect the citizens of Louisiana. Its responsibilities also include organizing citizen participation in the improvement of law enforcement and fostering cooperation between federal, state, and local law enforcement. These responsibilities are carried out by the commission with assistance from its staff.

According to the commission's 1994-95 biennial report, it is a coordinating body for multi-jurisdictional law enforcement efforts. The commission distributes federal funds under the Federal Omnibus Crime Control and Safe Streets Act. For example, federal funds are derived from the United States Justice Department's Office of Victims of Crime, and Drug Control and System Improvement formula grants. The commission also compiles statistics related to criminal justice in the state.

Boards, Commissions, and Like Entities. We identified the following eight boards, commissions, and like entities under the authority of the commission:

- Commission for Coordination of Police Services of Elderly Persons
- Council on Peace Officer Standards and Training (POST)
- Crime Victims Reparations Board
- Drug Abuse Resistance Education (DARE) Advisory Board
- Louisiana Sentencing Commission
- Juvenile Justice and Delinquency Prevention Advisory Board
- Drug Control and Violent Crime Policy Board
- Victim Services Advisory Board (formerly referred to as the Crime Victims Assistance Board)

There are also nine regional planning councils that provide assistance to LCLE in the overall administration and allocation of funds. These councils are actually part of parish and city government and are composed of law enforcement and criminal justice representatives.

Financial Information. LCLE was appropriated over \$19 million for fiscal year 1996-97. Exhibit 12-3 on the following page shows actual expenditures for fiscal year 1993-96 and the recommended and appropriated amounts for fiscal year 1996-97. The commission is funded with state general fund, fees, self-generated revenues, statutory dedications, and federal funds. In the executive budget, LCLE is divided into two programs:

1. Federal Programs Program
2. State Programs Program

According to the commission's deputy director, 43.5% of its funding came from state funds and 56.5% from federal funds for fiscal year 1996-97. According to an office official, these percentages can vary from year to year.

For fiscal year 1996-97, the commission had 33 authorized positions. An additional 17 positions were categorized as other charges and, thus, are not shown in the Appropriations Act. Exhibit 12-2 on page 115 is an organization chart for the office.

Exhibit 13-1

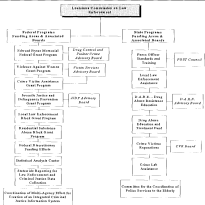
**Louisiana Commission on Law Enforcement and Administration
of Criminal Justice and Its Related Boards and Commissions
Expenditures and Staffing
Expenditures for Fiscal Year 1996-96, Recommended Expenditures,
Appropriations, and Authorized Positions for Fiscal Year 1996-97**

Executive Budget Programs	1995-96 (Actual)	1996-97 (Recommended)	1996-97 (Appropriated)	Authorized Positions
Federal Programs	\$8,479,000	\$10,753,245	\$10,753,245	27
State Programs	6,261,000	7,888,001	8,570,800	23
Total	\$14,740,000	\$18,641,246	\$19,324,045	50

Sources: Prepared by legislative auditor's staff using the Comprehensive Annual Financial Report (CAFR) Fiscal Year 1995-96, Fiscal Year 1996-97 Executive Budget, Fiscal Year 1996-97 General Fund Appropriations Executive Summary, and Budget Request-1, Fiscal Year 1996-97.

Exhibit 12-2

**Louisiana Commission on Law Enforcement and Administration
of Criminal Justice and Its Related Boards and Commissions
Functions Carried Out by Executive Budget Programs**



Source: Prepared by legislative auditor's staff using information provided by the Louisiana Commission on Law Enforcement and Administration of Criminal Justice.

Note: The Louisiana Bonding Commission is part of the Policy Planning Section, which is not included in the Federal Programs Program or the State Programs Program.

Areas of Potential Overlap

We identified one instance of potential overlap between programs, functions, or boards that are under the authority of the commission. The one instance relates to two boards that provide assistance for crime victims. As a result, the boards may be using more resources than is necessary to provide intended services.

Two Different Boards Oversee Functions Related to Assisting Crime Victims

We identified two boards associated with assisting crime victims that appear to overlap. These boards are the Crime Victims Reparation Board within the State Programs Program and the Victims Services Advisory Board within the Federal Programs Program. Although these boards' functions differ, they both assist persons who are victims of crime, one directly and the other indirectly.

The Crime Victims Reparations Board assists victims of crimes directly. The board, created by 46-1803(A), is responsible for all matters pertaining to application for reparations, granting or rejecting claims, and fixing the amount of payments. According to an agency official, reparations are reimbursements for crime victims' out-of-pocket expenses, such as funeral costs or medical expenses. Reimbursements are paid directly to the victims or to service providers. According to the board's fiscal year 1995 annual report, the board manages a small fund composed primarily of monies paid in costs levied on criminal court cases. The fund also receives federal monies.

The Victims Services Advisory Board assists victims of crime indirectly. The board reviews applications relating to Crime Victims Assistance and Violence Against Women, both federal programs. According to the commission's deputy director, the board awards grants to local agencies and non-profit organizations that assist victims of crime.

According to an agency official, LCLIF receives, on behalf of both boards, money from the same federal act in the form of two separate grants. There are separate boards because they distribute the federal funds to crime victims differently. The Crime Victims Reparations Board gives money directly to crime victims and the Victims Services Advisory Board gives grants to other agencies and nonprofit organizations that assist victims of crime.

Missions Align With State Law

State law supports LCLE's overall mission reported in the 1996-97 executive budget, which is shown below. In addition, in the executive budget, LCLE is divided into two programs called State Programs and Federal Programs. Both programs have a mission, which is consistent with state law. The executive budget did not contain goals for the programs. Therefore, we could not assess whether LCLE's goals were consistent with state law.

All three missions are consistent with R.S. 15:1204, which mandates the commission to carry out the objectives of federal and state programs that are concerned with criminal justice. As a result, the missions reflect the intent of the legislature.

Louisiana Commission on Law Enforcement and Administration of Criminal Justice's Mission

The Louisiana Commission on Law Enforcement and Administration of Criminal Justice was created as an arm of the Office of the Governor to engage in comprehensive criminal justice planning and distribution of federal funds under the Federal Omnibus Crime Control and Safe Streets Act.

Although the State Programs Program mission is consistent with state law, some improvements would make it better reflect the commission's legal authority. The 1996-97 mission for the State Programs Program, as it appears in Exhibit 12-4 on page 144, excludes several functions. The excluded functions are the Juvenile Boot Camp Clearinghouse, Crime Lab Enhancement, the Children's Advocacy Clearinghouse, and the Louisiana Sentencing Commission. All functions, except the Crime Lab Enhancement program, are provided for in state law. According to LCLE, the legislature authorized the Crime Lab Enhancement program through the 1996-97 Appropriation Act. Because the mission excludes some important functions, legislators and other users of the executive budget may not know that other legal mandates are carried out through this program.

**Louisiana
Commission on
Law
Enforcement's
Executive Budget
Structure Does
Not Group
Programs With
Similar Purposes**

The 1995-97 executive budget does not clearly reflect the programs administered by LCLE. LCLE is divided into two programs, the Federal Programs Program and the State Programs Program, in the executive budget. These two executive budget programs are actually a collection of programs created by state and/or federal laws. The executive budget programs appear to group statutory programs according to their primary funding source. As a result, statutory programs that have little in common are grouped together to form executive budget programs. For example, Peace Officers Standards and Training (POST), Drug Abuse Resistance Education (D.A.R.E.), and the Crime Victims Reparations programs are all funded through the State Programs Program. Consequently, the program missions must be very broad to be consistent with the legislative intent of several different statutory programs. If the statutory programs were grouped by issue such as drug abuse prevention and treatment or law enforcement assistance, then the missions could be more specific.

R.S. 39:14 requires that each budget unit clearly present and highlight the programs operated by state government. Also, R.S. 39:22 defines a program as a grouping of activities directed toward the accomplishment of a clearly defined objective or set of objectives. The statutory programs given in the example work toward different objectives.

**Analysis of
Performance
Data**

We compared the performance data reported in the 1996-97 executive budget for the LCLE against our established criteria. The criteria used to analyze the performance data are listed in Exhibit 1-3 in Chapter 1.

During this audit, the 1997-98 and the 1998-99 executive budgets were issued. We did not review the 1997-98 executive budget performance data since the 1998-99 information was available. We completed a general review of the 1998-99 executive budget to determine if improvements have been made to the performance data. We did not reanalyze all of the performance data but instead reviewed the objectives to determine if target measures and time frames for achievement have been added. We also looked for general improvements, such as the addition of missing performance data. We did find improvements in the 1998-99 executive budget for the Louisiana Commission on Law Enforcement.

Overall Mission

The 1996-97 executive budget reports an overall mission for the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. The mission identifies the overall purpose and is organizationally acceptable. However, the mission does not identify its clients.

Federal Programs

LCEJF developed its operational plan for 1996-97 without the benefit of strategic planning. According to the deputy director, LCEJF has not engaged in strategic planning. However, LCEJF has received the 1996 version of *Idemagware* and has met with its OPI planning analyst.

For the Federal Programs Program, we analyzed 1 mission, 7 objectives, and 24 performance indicators. The performance data and results of the analysis are shown in Exhibit 12-3 on page 140.

Mission. The mission for the Federal Programs Program meets all of the established criteria. This mission identifies the overall purpose for the existence of the program and its clients. According to a commission official, the mission is organizationally acceptable; however, the mission is listed as the goal in the operational plan. The mission listed in the operational plan for the Federal Programs Program is reported as the overall LCEJF mission in the executive budget.

Goals. The 1996-97 executive budget does not contain a goal for the Federal Programs Program. However, the 1994-96 executive budget does contain a goal.

Exhibit 12-3
Louisiana Commission on Law Enforcement's
Federal Programs Performance Data and Analysis

Mission: The mission of the Federal Programs Program is to distribute federal funds and provide assistance to state and local law enforcement and criminal justice agencies to support the initiatives of the U.S. Justice Department.

Admin. Serv. F.U./J. Objectives, Identifier, Purpose, Identifier, Status, and a Organization/Department

Agency Name

Objectives	Performance Indicators
<p>1. The Federal Programs Program will continue to allocate funds of block grant funds to state and local law enforcement and criminal justice agencies for drug control and violent crime initiatives, to state and local law enforcement and criminal justice and private nonprofit agencies for juvenile justice and delinquency prevention programs (JRP's), to local law enforcement and/or local justice and private nonprofit agencies for the direct provision of crime victims assistance (CVA) programs.</p>	<ol style="list-style-type: none"> 1. Number of Drug Control Grants Awarded 2. Amount of Drug Control Funds Through Awarded 3. Number of JRP Title B Grants Awarded 4. Amount of JRP Title B Funds Through Awarded 5. Number of JRP Title A Initiative Grants Awarded 6. Amount of JRP Title W Funds Through Awarded 7. Number of CVA Grants Awarded 8. Amount of CVA Funds Through 9. No. of Violence Against Women Act (VAWA) Grant Awards 10. Ratio of State General Funds to Federal Funds 11. Number of Victims Served by CVA 12. Number of Victims Served by VAWA Grants <p>Federal Programs Grant Awards</p> <ol style="list-style-type: none"> 13. Number of Drug Control Grants Awarded 14. Amount of Drug Control Funds Through Awarded 15. Number of JRP Title B Grants Awarded 16. Amount of JRP Title B Funds Through Awarded 17. Number of CVA Grants Awarded 18. Amount of CVA Funds Through 19. Ratio of State General Funds to Federal Funds
<p>2. The Federal Programs Program will prepare an integrated data set for the Criminal Justice Information System, establish a statewide reporting network for law enforcement data collection, establish a statewide reporting network for criminal justice data collection, support the upgrade of criminal justice data to a computer database system, collect data on prison populations pursuant to federal census count device, and provide programmatic, fiscal, and operational information to all criminal justice agencies.</p>	<ol style="list-style-type: none"> 1. Number of Agencies Reporting Inmate/Prison Census Data 2. Percentage of State Population Covered by JRP 3. Number of Inmate Reporting and Population 4. Percentage of Inmate Population Reported 5. Number of On-Site Monitoring Visits
<p>Objectives</p> <ul style="list-style-type: none"> • 8 of 7 to consistent with goal* • 0 of 7 to measurable • 0 of 7 to track-based • 7 of 7 specific and measurable 	<p>Performance Indicators</p> <ul style="list-style-type: none"> • 8 of 24 measures progress toward the objective • 20 of 24 are consistent with the objective • 20 of 24 are clear and easily understood

*There is no program goal with which to determine consistency.

Source: Prepared by Digital in addition to staff using performance data from the 1998-99 executive budget.

Objectives. The executive budget reports two objectives for this program. These objectives meet five of the criteria. Objective Number 1 specifies an end result. Objective Number 2 has six distinct parts. Therefore, we considered each part a separate objective. All six of these objectives specify an end result. None of the objectives are measurable or timebound. Also, there is no associated goal with which to determine consistency.

Objectives should be specific, measurable targets of accomplishment. Multiple part objectives that have more than one end result are less useful to legislators than distinct, specific objectives that have only one end result. When objectives are specific, legislators can easily relate performance indicators to the objective. In addition, LCLE can track its own performance when performance indicators clearly measure progress toward a specific objective.

These seven objectives provide users of the executive budget with information to determine what the program is attempting to accomplish. However, because the objectives are not measurable or timebound, executive budget users do not know the target levels for the accomplishments or when the accomplishments should be achieved.

The 1998-99 executive budget does show improvement. The 1998-99 executive budget contains eight objectives. Many of these objectives are measurable and all of them are timebound.

Performance Indicators. The executive budget contains 24 performance indicators for the Federal Programs Program. None of the performance indicators measure progress toward the objectives. The reason for this is the objectives are not measurable. Twenty-one (87%) of the performance indicators are consistent with the related objectives. A little over half of the performance indicators are clear and easily understandable. Examples of performance indicators that are unclear or not clearly understandable are those that refer to "pass-throughs," "Title II," or "Title V" without an accompanying explanation or definition of these terms.

LCLE reports two input performance indicators and 22 output performance indicators for the Federal Programs Program, but no outcome indicators. In addition, the executive budget contains six pieces of miscellaneous information classified as outcome indicators for the Federal Programs Program. This information outlines some accomplishments reported by projects

funded during fiscal year 1994-95. This information tells what was accomplished by use of the grant funds. We did not assess this information as performance indicators because they relate to prior fiscal years. For example, an accomplishment reported by a project that was funded by grant money in fiscal year 1994-95 relates to the number of arrests made by 43 multi-jurisdictional task forces.

State Programs

For the State Programs Program, we analyzed 1 mission, 10 objectives, and 23 performance indicators. None of the performance indicators measure the performance of the commission, but all relate to the respective objective. The performance data we analyzed is presented in Exhibit 12-4 on page 144.

Mission. The mission for the State Programs Program meets all of the established criteria. This mission identifies the purpose for the overall existence of the program as well as the program's clients. Because so many statutory programs with different purposes are grouped together, the mission details each initiative and developing one general end purpose statement would be difficult. According to a commission official, the mission is also organizationally acceptable. However, the mission that appears in the operational plan for this program was used as the overall LCLE mission in the executive budget. The mission in the executive budget for the State Programs Program appears to have been taken from the program goal statement in the operational plan.

The 1996-97 executive budget contains a much broader mission for the State Programs Program than the one shown in Exhibit 12-4 on page 144.

Goals. Like the Federal Programs Program, the 1996-97 executive budget contains no goals for the State Programs Program. However, the 1996-97 executive budget reports a goal for this program.

Objectives. The 1996-97 executive budget contains four objectives for this program. However, the first three objectives contain multiple parts. The four objectives contain a total of ten parts. We considered each of the ten parts to be a separate objective. None of the ten objectives are measurable or timebound and only four contain desired end results. Without a timetable, legislators may not know when to expect results. Because this

program has no goals, we cannot determine if the objectives are consistent with program goals.

Objectives should be specific, measurable targets of accomplishment. Multiple part objectives that specify more than one end result are less useful to legislators than distinct, specific objectives that have only one end result. When objectives are specific, legislators can easily relate performance indicators to the objective. In addition, LCLE can track its own performance when performance indicators clearly measure progress toward a specific objective.

These ten objectives provide users of the executive budget with information to determine what the program is attempting to accomplish. However, because the objectives are not measurable or timebound, executive budget users do not know the target levels for the accomplishments or when the accomplishments should be achieved. The 1998-99 executive budget reports eight objectives. Most of these objectives are measurable and all are timebound.

Performance Indicators. The 1996-97 executive budget contains 23 performance indicators for this program. Eleven of these indicators relate to the functions of the commission. The remaining 12 show how grant money given to local law enforcement agencies was spent after being awarded by the commission. However, the executive budget does not clearly identify which indicators show the performance of the commission and which indicators show the performance of the agencies who receive funds from the commission. For example, Indicator Number 3 for Objective Number 1, shown in Exhibit 11-8, is "Number of Basic Training Courses Conducted." The commission awards grant money to local law enforcement agencies that use the money to conduct basic training courses. However, users of the executive budget may misinterpret this to be a function of the commission.

All 23 performance indicators are consistent with their respective objectives, but none of the performance indicators measure progress toward the objectives. Twenty of 23 performance indicators are clear and easily understandable. The three performance indicators that are not clear pertain to "enhanced training."

The State Programs Program contains 1 input performance indicator, 1 efficiency performance indicator, and 21 output performance indicators, but no outcome indicators.

Exhibit 12-4
Louisiana Commission on Law Enforcement's
State Programs Program's Performance Data and Analysis

Mission: The mission of the State Programs Program is to provide assistance to state and local law enforcement and criminal justice agencies in the areas of training and certification of police officers, compensation for victims of crime, drug abuse resistance programs and a coordinated comprehensive for the collection, analysis, and dissemination of information gathered from law enforcement agencies, the judiciary, and correctional institutions.

Written goals 1 of 2 category: *Identify the program, identify the clients, and is organizationally acceptable*

Goal: None

Objectives	Performance Indicators
1. The State Programs Program will continue to support basic, block and specialized training and certification of police officers and provide reimbursement of local law enforcement agencies for training using self-generated funds.	<ul style="list-style-type: none"> • Number of Police Officers Standard Training (POST) Grants Awarded • Total \$ Amount of POST Grants Awarded • Number of Basic Training Courses Conducted • Number of Rewards Tailored/Certified • Number of Local Rewards Certified • Number of Correctional Training Courses Conducted • Number of Offshore Reciprocity Commission Training • Number of Correctional Trainers Certified • \$ Amount of POST Enhanced Training Grants Awarded • \$ Amount of Enhanced Training In-service Courses • Number of Enhanced Training In-service Courses • Number of Enhanced Training Officers Recertified • \$ Amount of Enhanced Training Executive Level • \$ Amount of Enhanced Training Specialized/Advanced Courses • \$ Amount of Enhanced Training (Correctional) Training and Retention
2. The State Programs Program will continue to provide compensation of victims and survivors of violent crime using dedicated revenues and federal funds, increase public awareness of the Crime Victims Reparation (CVR) program in areas of the state with low application rates, increase CVR fund revenues through cooperative efforts with judges, district attorneys and parole officers, and increase the efficiency and effectiveness of processing CVR applications.	<ul style="list-style-type: none"> • Average Number of Crime Victims Reparation (CVR) Applications Processed Per Month • Average CVR Uptime Processing Time (in Days) • Average CVR Awards Per Month • Number of Crime Victims Compensated by CVR
3. The State Programs Program will continue to fund drug education projects as an adjunct to the Drug Control Initiative grant program, fund projects that will increase efforts at drug education and prevention, and increase Drug Abuse Education and Treatment (DAET) fund revenues.	<ul style="list-style-type: none"> • \$ Amount Awarded in Drug Abuse Education and Training (DAET) Grants • DAET Fund Revenues • \$ Amount of DAET Grants Awarded • Number of DAET Grants Awarded
4. The State Programs Program will develop a law enforcement and criminal justice specific information system.	No performance indicators reported
Objectives <ul style="list-style-type: none"> • 8 of 11 is consistent with goals* • 8 of 11 is measurable • 8 of 11 is time-based • 4 of 11 specify who and how 	Performance Indicators <ul style="list-style-type: none"> • 8 of 11 measure progress toward the objective • 20 of 23 are consistent with the objective • 20 of 23 are clear and easily understood

*There is no goal with which is determine consistency.

Source: Prepared by legislative author's staff using performance data from the 1996-97 executive budget.

Recommendations

- 12.1 The Louisiana Commission on Law Enforcement and Administration of Criminal Justice should examine the Crime Victims Reparation and Victim Services Advisory Boards to determine if overlap does exist. If overlap does exist, the commission should then, where possible, develop strategies to combine their operations.
- 12.2 The Louisiana Commission on Law Enforcement and Administration of Criminal Justice and the Office of Planning and Budget in the Division of Administration should work together to ensure that all objectives are measurable.
- 12.3 Once the staff of Louisiana Commission on Law Enforcement and Administration of Criminal Justice and the Office of Planning and Budget in the Division of Administration develop measurable objectives, they should evaluate the performance indicators to determine whether they are clear and whether they are consistent with and measure progress toward the new objectives. In addition, these staff should evaluate all objectives and indicators reported in the executive budget to determine if the most useful information for legislators and other users is included. Those that are better suited for internal use by the commission may not need to be reported in the executive budget. Implementing this recommendation should help ensure that users of the executive budget receive better information on how well the programs performed what they were supposed to accomplish.
- 12.4 The Louisiana Commission on Law Enforcement and Administration of Criminal Justice and the Office of Planning and Budget in the Division of Administration should work together to develop more outcome performance indicators.
- 12.5 The Louisiana Commission on Law Enforcement and Administration of Criminal Justice and the Office of Planning and Budget in the Division of Administration should work together to develop a budget format that meets the requirements of Act 1485 of 1977.

Chapter 13: Department of Veterans Affairs and War Veterans Home

Chapter Conclusions

The Department of Veterans Affairs is responsible for ensuring that Louisiana's veterans and others receive all of the benefits to which they are entitled. The department is shown as a budget unit divided into three programs in the 1996-97 executive budget. It was appropriated over \$2.7 million for fiscal year 1996-97 and had 74 authorized positions. In addition, the department oversees the administration of both Louisiana war veterans' homes, which are shown as a separate budget unit in the executive budget. For the same period, this budget unit was appropriated over \$5.1 million and had 312 authorized positions.

The mission for the Department of Veterans Affairs budget unit and the three program goals that are reported in the 1996-97 executive budget align with state law. However, the mission and goal for the War Veterans Home budget unit do not align with state law. The mission for this budget unit and the goal for its Administrative Program say that the homes provide services to customers who are not authorized in state law.

We did not identify any significant instances of overlap or duplication among the Department of Veterans Affairs' programs. Both programs assist veterans in applying for and receiving benefits, but each plays a different role in the process. However, a veteran can submit a benefits claim through either program.

Much of the performance data that are reported for the two budget units do not meet the established criteria. Mainly, none of the objectives are measurable or timebound. As a result, none of the performance indicators measure progress toward the objectives. Because of these and other deficiencies, the performance data do not provide legislators with useful information for legislative decision making.

**Department
Helps Veterans
Receive Benefits**

R.S. 29:252(A) establishes the Department of Veterans Affairs. R.S. 38:428(1)(a) transfers the department to the Office of the Governor. According to information in the 1996-97 executive budget, the department ensures that Louisiana's veterans, dependents of veterans, and surviving spouses receive all benefits to which they are entitled.

In the 1996-97 executive budget, the Department of Veterans Affairs is shown as a budget unit with three programs. A description of these programs, based on information contained in the executive budget, is as follows:

1. **Administrative Program.** This program provides administrative direction and support for all activities within the department.
2. **Claims Program.** This program represents all veterans and/or their dependents or claims for benefits under the laws of the United States or any state thereof. The Claims Program also handles any appeals for veterans' benefits.
3. **Contact Assistance Program.** This program informs Louisiana veterans, their dependents, and the general public of federal and state veterans' benefits. It also assists applicants in applying for and securing all benefits to which they may be entitled. Service representatives located in each parish are the contact points for veterans to fill out benefits paper work.

Expenditure and Appropriation Data. The department is domiciled in Baton Rouge. However, various contact offices are located throughout the state. The department had 74 authorized positions and was appropriated over \$2.7 million for fiscal year 1996-97. Exhibit 13-1 on the following page shows the department's actual expenditures for fiscal year 1995-96, its recommended amount for fiscal year 1996-97, its appropriated amounts for fiscal year 1996-97, and authorized positions for 1996-97.

Exhibit 13-1
Department of Veterans Affairs Budget Unit
Actual Expenditures, Recommended and Appropriated Amounts,
and Authorized Positions

Program	Actual Expenditures 1995-96	Fiscal Year 1996-97		Authorized Positions
		Recommended	Appropriated	
Administrative	\$758,000	\$806,571	\$806,571	17
Claims	268,000	283,444	283,444	8
Contact Assistance	1,621,000	1,578,240	1,622,803	54
Total	\$2,647,000	\$2,668,256	\$2,712,818	74

Source: Prepared by legislative auditor's staff using data obtained from the Supplementary Information to the Comprehensive Annual Financial Report for the year ending June 30, 1996, the 1996-97 executive budget, and the 1996-97 General Fund Appropriations Executive Summary.

Two War Veterans Homes Provide Care for Ex-Service Persons

In addition to the three programs described in the previous section, the Department of Veterans Affairs operates two war veterans homes. U.S. 20-381 authorizes the department to operate and maintain dormitory facilities for war veterans with psychiatric and geriatric conditions. According to this law, the term "war veterans" means ex-service persons who were not dishonorably discharged, and who served in any branch of the armed forces during the period of any war in which the United States participated including the Korean conflict, or who performed such services after January 31, 1955, including the Vietnam era.

The two war veterans homes are located in Jackson and Monro. The Louisiana War Veterans Home in Jackson is a 245-bed facility. The Northeast Louisiana War Veterans Home in Monro is a 156-bed facility, which opened on July 1, 1996.

In the 1996-97 executive budget, the two war veterans homes are included in a separate budget unit from the Department of Veterans Affairs budget unit. This budget unit is called "Louisiana War Veterans Homes." Together the homes were appropriated over \$9 million for fiscal year 1996-97. The homes had 312 authorized positions for fiscal year 1996-97, which consisted of 163 positions for the home in Jackson and 149

positions for the home in Metairie. Exhibit 13-2 shows the actual expenditures, recommended amount, appropriated amount, and authorized positions for the two homes.

Exhibit 13-2

**Louisiana War Veterans Home Budget Unit
Actual Expenditures, Recommended and Appropriated Amounts,
and Authorized Positions**

Program	Actual Expenditures 1985-86	Fiscal Year 1986-87		Authorized Positions
		Recommended	Appropriated	
Administrative	\$5,588,000	\$8,205,555	\$9,108,506	312

Note: The increase in funding for fiscal year 1986-87 is due to the opening of the Northeast Louisiana War Veterans Home in Iberville.

Sources: Prepared by legislative auditors' staff using data obtained from the Supplementary Information to the Comptroller's Annual Financial Report for the year ending June 30, 1986, the 1986-87 executive budget, and the 1986-87 General Fund Appropriations Executive Summary.

A department official said that the war veterans homes are included in a separate budget unit for accounting purposes. He also said that having a separate budget unit for the homes is easier for hospital accreditation purposes. Organizationally the two homes are shown within the department. Exhibit 13-3 on the following page shows the organization chart of the Department of Veterans Affairs including the two war veterans homes.

Exhibit 13-3
Department of Veterans Affairs
Organization Chart as of January 1, 1997



Source: Prepared by legislative auditor's staff using information provided by the Department of Veterans Affairs.

**Veterans Affairs
Commission Sets
Rules and
Regulations for
Department**

We identified one commission that is related to the Department of Veterans Affairs. It is the Veterans Affairs Commission. The commission is responsible for adopting and promulgating rules and regulations governing the operations of the department. It is also responsible for advising the department's director on problems concerning the welfare of veterans. The board has nine members. Each member receives a \$50 per diem for each day of work up to \$600 per year. The commission is shown in the organization chart in Exhibit 13-3.

**Department's
Mission and
Goals Align With
State Law, but
War Veterans
Home Do Not**

The mission for the Department of Veterans Affairs budget unit and the program goals for this budget unit, as reported in the 1996-97 executive budget, align with state law. However, the mission and goal for the War Veterans Home budget unit do not align with state law.

**Department's Mission and Program Goals Align With
State Law**

The Department of Veterans Affairs mission says that it ensures that Louisiana's veterans and dependents and survivors of veterans receive all benefits to which they are entitled. R.S. 29:259 says that the Director of the Department of Veterans Affairs, with the commission's consent, may make regulations necessary to receive the benefits of all acts of the congress of the United States pertaining to veterans affairs. This law also says that on behalf of the state, the director may make contracts with the United States for the purpose of receiving the benefits of federal laws pertaining to aid and benefits for veterans. Several other laws have been enacted that assign duties to the department related to ensuring that veterans receive certain benefits. Therefore, the stated mission aligns with state law.

The three programs within the Department of Veterans Affairs budget unit do not have missions reported in the 1996-97 executive budget. However, the program goals that are reported align with state law. The laws that authorize the programs are broad in nature, but they do support what is included in the program goals. The legal authority for these three programs can be found in Title 29, Sections 251-261.

War Veterans Home Mission and Goal Do Not Align With State Law

The mission for the Louisiana War Veterans Home budget unit and the goal for its Administrative Program deal with providing care for disabled and homeless veterans. However, the mission and goal are not consistent with R.S. 29:381. This law says that the Department of Veterans Affairs is authorized to operate and maintain dormitory facilities for war veterans with psychiatric and geriatric conditions. Veterans who may be disabled and/or homeless may not necessarily have psychiatric and/or geriatric conditions. If the War Veterans Homes are providing services to individuals who do not meet the legal criteria, it may be doing so in conflict with state law.

No Significant Overlap or Duplication Identified Within Department of Veterans Affairs

The Claims and Contact Assistance Programs within the Department of Veterans Affairs appear to be working toward common goals. The Contact Assistance Program and the Claims Program both play a role in securing benefits for veterans and/or their dependents. In addition, there appears to be duplication of one function between the programs.

To identify potential overlap and duplication, we examined the executive budget goals for each program within the Department of Veterans Affairs and the Louisiana War Veterans Home budget units. We then compared these goals to see if there appeared to be any instances of overlap or duplication based on the definitions in Chapter 1. For further clarification, we contacted program managers.

The Contact Assistance Program goal that is reported in the 2006-07 executive budget says that this program informs Louisiana veterans, their dependents, and the general public of federal and state veterans' benefits. It also says that the program assists applicants in applying for all benefits to which they may be entitled. This program assists claimants in completing application forms. This service takes place in the contact offices in all parishes in the state.

The Claims Program goal says that this program aids all veterans and/or their dependents to receive any and all benefits to which they are entitled. This program is responsible for reviewing

claims made by veterans and their dependents. According to the Claims Program manager, this program also represents veterans in their claims for benefits before the United States Department of Veterans Affairs.

Based on comparing the goals, these two programs appear to be duplicative. However, after discussions with department officials, we found that the two programs actually perform different parts of the process to assist veterans in securing benefits. The Contact Assistance Program helps veterans to complete the necessary forms to apply for benefits. The Claims Program processes the forms and submits them to the federal Department of Veterans Affairs. The Claims Program also represents claimants in claims appeals.

Because the goals are so similar, users of the executive budget could conclude that both programs perform the same function. In the 1998-99 executive budget, the goals are clearer.

Both Programs Can Perform One Function

The Claims and Contact Assistance Programs can provide the forms for veterans to apply for state benefits. According to the Claims Program manager, that program can help veterans apply for state benefits to which they could be entitled. State benefits include veterans' license plates, free passes to state parks, and free tuition at state educational institutions. If a veteran comes in to the Claims Division Office and wants to apply for a particular state benefit, the Claims Division can provide assistance with completing the proper forms.

Although these programs have different purposes, each can assist veterans in applying for benefits. Therefore, there may be some duplication related to completing benefits applications between these two programs.

Analysis of Performance Data

The Department of Veterans Affairs prepared an operational plan for fiscal year 1998-97. This operational plan covers all major functions of the department including the two war veterans homes. As stated in Chapter 1, OPB uses the operational plan as a basis for developing the executive budget. We found that the performance data reported in the 1996-97 executive budget need improvement.

As previously stated, the 1996-97 executive budget reports a mission for each of the two budget units, but not for each program within those budget units. According to an official from GLSB, it is not necessary for all programs to have mission statements. However, he said that the department should develop goals for each program that cover the major aspects of the department's mission. He said that they should also develop objectives and performance indicators for each program. Each program included in the 1996-97 executive budget does have goals, objectives, and performance indicators reported. We compared the budget unit missions and the program goals, objectives, and performance indicators to the criteria listed in Exhibit 1-3 in Chapter 1.

During this audit, the 1997-98 and the 1998-99 executive budgets were issued. We did not review the 1997-98 executive budget performance data since the 1998-99 information was available. We completed a general review of the 1998-99 executive budget to determine if improvements have been made to the performance data. We did not reassess all of the performance data but instead reviewed the objectives to determine if target measures and time frames for achievement have been added. We also looked for general improvements, such as the addition of missing performance data. We did find improvements in the 1998-99 executive budget for the department. The results of our analysis of the 1998-97 performance data are explained in the following sections.

**Results of
Analysis:
Department of
Veterans Affairs
Budget Unit**

**Mission Reported for Department of Veterans Affairs
Budget Unit Meets All Criteria**

As previously stated, the 1998-97 executive budget includes a mission for the Department of Veterans Affairs budget unit. The mission is to ensure that Louisiana veterans and their dependents and survivors receive all benefits to which they are entitled. This mission meets all of the established criteria. It states the overall purpose of the budget unit—ensuring that eligible persons receive all benefits due them. It also identifies the clients to be served—Louisiana veterans and their dependents and survivors. Finally, it is organizationally acceptable. That is, the department agrees that this is its mission. However, as previously mentioned, the mission is not

specifically labeled as a mission in the executive budget. Therefore, it is not easily identifiable.

Performance Data Reported for Department of Veterans Affairs Administrative Program Need Improvement

The 1996-97 executive budget reports one goal, one objective, and three performance indicators for the Department of Veterans Affairs Administrative Program. Our analysis shows that these performance data lack some important elements. The reported goal does not meet all of the established criteria. In addition, neither the objective nor the performance indicators meet all of the established criteria. Also, there is not a mix of performance indicators reported. Consequently, the performance data may not provide useful information for decision-making purposes. The performance data reported for this program and the results of our analysis are shown in Exhibit 13-4 on the following page.

Goal. As stated above, the goal that is reported for this program does not meet all of the established criteria. Although it is consistent with the budget unit mission, it does not provide a sense of direction on how to address the budget unit mission. The goal does, however, communicate the destination toward which the program is striving.

Objective. The program's objective meets two of the four established criteria. The objective is consistent with the goal and specifies a desired end result. However, the objective is not measurable or timebound. Because the objective is not measurable or timebound, legislators and other users of the executive budget cannot determine what the program's targeted accomplishments are or when they are to be accomplished.

Performance Indicators. As previously mentioned, three performance indicators are reported for the Administrative Program. The performance indicators meet two of the three established criteria. The indicators are consistent with the objective, and they are clear and easy to understand. However, they do not measure progress toward the objective because the objective is not measurable. Therefore, users of the executive budget cannot determine if the program accomplished what it intended.

In addition, all of the reported performance indicators measure output. There are no indicators that measure input, outcome, efficiency or quality. As a result, legislators and other users of the executive budget cannot determine all aspects of performance for this program.

Exhibit 13-6

Department of Veterans Affairs Administrative Program Performance Data and Analysis

Mission: None. (See budget unit mission.)

Goal: Provide administrative direction and support for all activities within the department.

Goal meets 1 of 3 criteria: It is consistent with the budget unit mission and reflects the department, but does not provide exact direction.

Objective: Continue to provide assistance and support to the contact divisions of the department in locating state's veterans and widows of veterans to ensure their receipt of the benefits to which they are entitled.

Objective meets 2 of 3 criteria: It is consistent with the goal and specifies an end result, but is not measurable or unambiguous.

Performance Indicators

- Number of veterans paid bonuses
- Military bonus claims processed in dollars
- Number of programs in Legislature

Performance Indicators meet 2 of 3 criteria: Are consistent with the objective and are clear and may be unambiguous, but do not measure program toward the objective.

Source: Prepared by legislative writer's staff from comparison of performance data reported for Administrative Program in 1996-97 executive budget to criteria listed in Exhibit 1-5.

Performance Data for Claims Program Do Not Meet All Established Criteria

The performance data reported for the Claims Program in the 1996-97 executive budget also lack several important elements. First, the reported goal does not meet all of the established criteria. In addition, neither the objective nor the performance indicator meets all of the established criteria. Also, there is not a mix of the different types of performance indicators reported. As a result, it may be difficult for legislators and other users of the executive budget to determine what this program is trying to accomplish and how well it is performing. The performance data reported for the Claims Program and our analysis thereof are shown in Exhibit 13-5 on the following page.

Goal. The goal that is reported in the 1996-97 executive budget for the Claims Program is consistent with the budget unit mission. However, the goal does not provide a sense of direction on how to address the budget unit mission. It does, however, reflect the destination towards which the program is striving—the obtaining of all veterans benefits to which eligible claimants are entitled.

Objective. The objective reported for the Claims Program meets two of the four criteria. The objective is consistent with the goal of assisting eligible claimants in receiving benefits. It also specifies a desired end result—just and proper decisions in claims eligibility cases. However, the objective is not measurable as timeliness. Objectives without measurable targets and time frames for accomplishment provide no specific standards against which to compare actual performance. In the 1998-99 executive budget, this objective is still not measurable.

Performance Indicators. There is one performance indicator reported in the executive budget for the Claims Program. This performance indicator is consistent with the objective, and it is clear and easy to understand. However, the indicator does not measure progress toward the objective because the objective is not measurable. Also, the indicator is an input indicator, which reflects the resources expended to provide services. Because the executive budget does not include any output, efficiency, customer, or quality indicators, other aspects of the program's performance cannot be determined.

Exhibit 13-6

Department of Veterans Affairs Claims Program Performance Data and Analysis

Mission: None. (See budget unit mission.)

Goal: *Aids all veterans and/or their dependents to receive any and all benefits to which they are entitled to under the laws of the United States or the laws thereof.*

Goal meets 1 of 3 criteria: *Is consistent with the budget unit mission and reflects the destination, but does not provide sense of direction.*

Objective: *Assure veterans and/or their dependents that a just and proper decision is rendered on their claims for benefits.*

Objective meets 2 of 3 criteria: *Is consistent with the goal and specifies an end result, but is not measurable or timebound.*

Performance indicator: Total veterans administrative expenditures

Performance indicator meets 1 of 3 criteria: *Is consistent with the objective and is clear and easy to understand, but does not measure progress toward the objective.*

Source: Prepared by legislative auditor's staff from comparison of performance data reported for Claims Program in 1996-97 executive budget to criteria listed in Exhibit 1-3.

Some Contact Assistance Program Performance Data Lack Essential Elements

As with the previous two programs, the performance data reported for the Contact Assistance Program needs to be improved. The program's goal does not meet all of the established criteria. Also, the objectives and performance indicators do not meet all of the established criteria. There is also not a mix of indicators reported. As a result, these performance data may not provide useful information for making budgetary and programmatic decisions. The performance data for the Contact Assistance Program and the results of our analysis are shown in Exhibit 13-6 on page 194.

Goal. The Contact Assistance Program has one goal reported in the 1996-97 executive budget. However, it does not meet all of the established criteria. The goal is consistent with the budget unit mission. However, the goal does not provide a sense of direction on how to address the mission. It does, however, reflect the destination toward which the program is striving—making eligible recipients aware of all benefits and securing all benefits to which they are entitled.

Objective. The objective that is reported for the Contact Assistance Program meets two of the four established criteria. The objective is consistent with the goal. It also specifies a desired end result of what the program is trying to achieve. However, the objective is not measurable or timebound, that it does not provide a target or timetable for accomplishment. In the 1998-99 executive budget, this objective has been made measurable and timebound.

Performance Indicators. There are seven performance indicators reported in the executive budget for the Contact Assistance Program. The seven indicators meet two of the three established criteria. All of the performance indicators are consistent with the objective, and all of them are clear and easy to understand. However, none of the performance indicators measure progress toward the objective because the objective is not measurable. In addition, all seven indicators measure output. Without indicators that measure outcomes, efficiency, input, and quality, legislators and other decision makers cannot determine other important aspects of the program's performance.

Because the objective in the 1998-99 budget has been made measurable, the performance indicators now measure progress toward the objective.

Exhibit 13-8**Department of Veterans Affairs Contact Assistance Program
Performance Data and Analysis**

Mission: None. (See budget unit mission.)

Goal: Inform Louisiana veterans, their dependents, and the general public of federal and state veterans' benefits and assist applicants in applying for and securing all benefits to which they may be entitled.

Goal meets 1 of 3 criteria: *It is consistent with the budget unit mission and reflects the destination, but does not provide sense of direction.*

Objective: Ensure that all potential eligibles are aware of benefits provided and will provide contacting for all service personnel and their dependents who feel they have a claim against the Veterans Administration, any branch of service, and any other federal agency.

Objective meets 2 of 3 criteria: *It is consistent with the goal and specifies an end result, but is not measurable or timebound.*

Performance Indicators:	• Pension claims	• Insurance claims
	• Hospital and medical claims	• Social benefit claims
	• Educational benefits claims	• Home loan applications
		• State benefit claims

Performance indicator meets 2 of 3 criteria: *It is consistent with the objective and is clear and easy to understand, but it is not measure progress toward the objective.*

Source: Prepared by legislative auditor's staff from compilation of performance data reported for Contact Assistance Program in 1996-97 executive budget by criteria listed in Exhibit 1-3.

Results of Analysis: Louisiana War Veterans Home Budget Unit

Mission Reported for Louisiana War Veterans Home Budget Unit Provides Some Useful Information

The Louisiana War Veterans Home budget unit has a mission reported in the 1996-97 executive budget. The mission says that the Louisiana War Veterans Home is a state-owned and managed facility providing care for disabled and homeless veterans. The mission identifies the overall purpose of the budget unit—to provide care for certain veterans. The mission is also organizationally acceptable. However, as previously noted, it identifies the clients to be served as disabled and homeless veterans instead of veterans with psychiatric and geriatric conditions, according to R.S. 39:383. See page 153 for further information.

Louisiana War Veterans Home Administrative Program's Performance Data Needs Improvement

The 1996-97 executive budget reports a goal, an objective, and seven performance indicators for the Administrative Program within the Louisiana War Veterans Home budget unit. These performance data do not meet all the criteria against which we compared them. Therefore, they may not provide useful information to legislators and other users of the executive budget for decision-making purposes. Exhibit 13-7 on the following page shows the Louisiana War Veterans Home performance data and analysis results.

In the 1998-99 executive budget, the War Veterans Home budget unit is divided into two programs—one for each home. While we did not analyze these data, we noticed similar problems.

Goal. The goal that is reported for the Louisiana War Veterans Home Administrative Program meets some of the established criteria. The goal is consistent with the budget unit mission, and it provides a sense of direction on how to achieve the mission. However, the goal does not reflect the destination toward which the program is striving.

Objective. The objective that is reported for the Louisiana War Veterans Home Administrative Program meets two of the four criteria against which we compared it. The objective is consistent with the goal, and it specifies an end result. However, it is not measurable or timebound. Because the objective lacks these two elements, it does not communicate specific targeted levels of performance or time frames for accomplishment. Therefore, legislators and other users of the executive budget cannot tell from the objective exactly what the program was supposed to do within a specified time period.

Performance indicators. All seven of the performance indicators reported for the Louisiana War Veterans Home Administrative Program are clear and easy to understand. They are also consistent with the objective. However, none of the performance indicators measure progress toward the objective. This is primarily because the objective is not measurable. As a consequence, users of the executive budget cannot determine how well the program did what it was intended to do. In addition, there is not a mix of the different types of performance indicators reported. Only one of the seven indicators (14%) is an efficiency indicator. Five (71%) are output indicators, and one (14%)

measures input. There are no outcome indicators reported, which is the most important type of indicator. Without outcome indicators, the users of the executive budget cannot determine the program's effectiveness.

Exhibit 13-7

Louisiana War Veterans Home Administrative Program Performance Data and Analysis

Mission: None (See budget unit mission.)

Goal: Provides nursing, home and domiciliary care to disabled and homeless Louisiana veterans.

Goal meets 1 of 2 established criteria: *It is consistent with the mission and provides a sense of direction as how to achieve the mission, but does not reflect the destination.*

Objectives: *Continue to meet the long-term health care needs of disabled Louisiana veterans and to return disabled veterans to the highest level of physical and mental capacity.*

Objective meets 2 of 4 criteria: *It is consistent with the goal and specifies an end result, but is not measurable or timebound.*

Performance Indicators:

- | | |
|----------------------------------|--|
| • Total admissions | • Average daily census |
| • Total patient days of care | • Average occupancy rate for domiciliary care |
| • Number of V.A. recognized beds | • Average occupancy rate for nursing home care |
| • Average cost per patient day | |

Performance indicators meet 2 of 4 criteria: *Are consistent with the objective and are clear and easy to understand, but do not measure progress toward the objective.*

Source: Prepared by legislative auditor's staff from comparison of performance data reported for Louisiana War Veterans Home Administrative Program in 1996-97 executive budget to criteria listed in Exhibit 13-3.

Recommendations

- 13.1** The Department of Veterans Affairs should review the mission that appears in the 1996-97 executive budget for the Louisiana War Veterans' Home budget unit. State law does not provide for the customers who are embodied in the mission. If the department is serving

disabled and homeless veterans who do not have psychiatric or geriatric conditions as provided for in state law, then it should cease providing those services. However, if the department sees the need to serve veterans who have conditions that are not provided for in state law, then it should seek authorizing legislation.

- 13.2 The Department of Veterans Affairs should attempt to minimize any duplication between the Claims and Contact Assistance Programs.
- 13.3 The Department of Veterans Affairs should work with the Office of Planning and Budget in the Division of Administration to revise the department's goals, objectives, and performance indicators to meet the established criteria.

Chapter 14: Office of Elderly Affairs

Chapter Conclusions

The Office of Elderly Affairs was created to coordinate the services of all state agencies serving the elderly. It is responsible for addressing issues relating to the elderly and aging. The office also serves as an advocate for the elderly. For fiscal year 1996-97, the office was appropriated over \$41 million and authorized to have 88 positions.

The office mission as shown in the 1996-97 executive budget aligns with state law. Three of the five executive budget programs within the office report missions. All three missions align with state or federal law. The executive budget reports four goals for three of the programs. All four goals align with state or federal law.

There are no apparent overlapping or duplicative programs or functions identified within the office. However, we did identify one potentially unneeded board and two functions that have never been funded. The Louisiana Senior Citizens Trust Fund Board has never been functional. Also, the Volunteer Service Credit Program, within the Administrative Program, and the Final Elderly Program have never been funded.

Overall, the performance data reported in the 1996-97 executive budget for the Office of Elderly Affairs provide little useful information for legislative decision making. Only three of the five programs report missions and three programs report four goals. The 1998-99 executive budget includes missions and goals for all of its programs. However, one program considers the mission and goal to be the same statement. Two goals are consistent with the office mission; however, no goal provides a sense of direction on how to address the program mission. None of the objectives are measurable or time-bound. As a result, the performance indicators do not show whether progress is being made toward achieving the objectives. The performance data in the 1998-99 executive budget have significantly improved.

Overview of the Office of Elderly Affairs

R.S. 46:931 creates the Office of Elderly Affairs and establishes it in the Office of the Governor. According to the office's mission, the Office of Elderly Affairs is the state's central agency responsible for addressing issues relating to aging and the elderly. State law mandates the office to coordinate the services of all state agencies serving the elderly. The office is also mandated to administer all federal funds for services to the elderly, with the exception of funds for programs administered by the Department of Social Services or the Department of Health and Hospitals. Furthermore, according to office officials, the Office of Elderly Affairs serves as an advocate for the elderly.

In the 1996-97 executive budget, the Office of Elderly Affairs is broken out into five programs. Those programs and their functions are listed below.

1. **Administrative Program** provides administrative functions and contains two other components, *Adult Protective Services* and *Long-Term Care Assistance*.
2. **Title III, V and USDA Program** consists of three federal programs grouped into one executive budget program. Title III (*State and Community Programs on Aging*) assists state agencies to coordinate resources to develop service systems to serve the elderly. Title V (*Senior Community Service Employment*) promotes employment opportunities for low-income elderly persons. The USDA (United States Department of Agriculture) reimburses the state for meals provided to the elderly.
3. **Action Match Program** provides a state match for the federal program ACTION. ACTION is administered by the federal government through an agency called the Corporation for National Service.
4. **Parish Councils on Aging Program** supports services to the elderly provided by parish councils on aging.
5. **Senior Centers Program** provides facilities in each parish where the elderly can receive supportive services.

Financial Data. The Office of Elderly Affairs was appropriated \$41 million for fiscal year 1996-97. Exhibit 14-1 below shows actual expenditures for fiscal year 1995-96 and the recommended and appropriated amounts for fiscal year 1996-97. It also shows the number of authorized positions for each program. The office is funded with state general funds, fees and self-generated revenues, and federal funds.

Exhibit 14-2 on the following page is an organization chart for the office.

Exhibit 14-1
Office of Elderly Affairs
Expenditures and Staffing
Expenditures for Fiscal Year 1995-96, Recommended Expenditures,
Appropriations, and Authorized Positions for Fiscal Year 1996-97

Program	1995-96 (\$'000)	1996-97 (Recommended)	1996-97 (Appropriated)	Authorized Positions
Administrative Program	\$8,187,000	\$1,848,113	\$1,211,471	47
Long-Term Care Assistance	0	0	7,675,979	1
Adult Protective Services	0	0	1,768,400	0
Program Subtotal	8,187,000	3,848,113	10,675,850	48
Traffic III, V and OSBA	28,533,000	24,583,143	24,583,143	2
Action Match	407,000	407,312	407,312	0*
Parish Councils on Aging	1,082,000	1,001,915	1,001,553	0**
Senior Centers	3,424,000	2,556,812	4,268,280	0**
Department Total	\$15,723,000	\$11,676,313	\$18,815,967	50

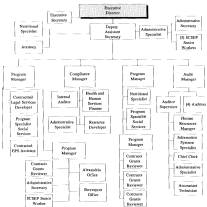
Notes: Only the appropriated 1996-97 figures provide any funding for the Long-term Care Assistance Program and the Adult Protective Services Program. These programs are part of the Administrative Program.

*ACTM is a federal program. The Office of Elderly Affairs provides matching funds through this program.

**The Office of Elderly Affairs distributes these funds to the parish councils on aging. The funds are appropriated by the legislature through the state general fund and the amount of the appropriation is set in state law.

Sources: Prepared by legislative auditor's staff using the Comptroller's Annual Financial Report (CAFR) for Fiscal Year 1995-96, Fiscal Year 1996-97 Executive Budget, and Fiscal Year 1996-97 General Fund Appropriations Executive Summary.

Exhibit 14-2
Office of Elderly Affairs
Organization Chart as of February 1997



Source: Prepared by legislative auditor's staff using information provided by the Office of Elderly Affairs.

**Boards,
Commissions, and
Like Entities
Relating to the
Office of Elderly
Affairs**

We identified two boards related to the Office of Elderly Affairs.

- **Louisiana Senior Citizens Trust Fund Board**, created by R. S. 46:2451, is responsible for evaluating grant applications and specifying priorities for funding programs. The Board then makes recommendations to the Joint Legislative Committee on the Budget concerning which programs should be funded. According to R. S. 46:2452, monies in the Louisiana Senior Citizens Trust Fund shall be used for elderly physical abuse and neglect prevention programs.
- **Louisiana Executive Board on Aging** develops and implements policy and procedure for the Office of Elderly Affairs, according to R. S. 46:834. The Board also reviews and makes recommendations to the office on matters relevant to the planning, delivery, monitoring, and coordination of services to the elderly.

**One Board and
Two Functions
May Be
Outdated**

We did not identify any overlapping or duplicative programs or functions within the Office of Elderly Affairs. However, one board may be outdated. According to office officials, the Senior Citizens Trust Fund Board, established by R.S. 46:2453, has never been functional.

We also identified two statutorily created programs that may be outdated because they were never funded. The first is the **Frail Elderly Program**. The federal government is supposed to make grants to states for providing in-home services to the frail elderly. R.S. 46:537(A) creates the Frail Elderly Program within the Office of Elderly Affairs to provide home and community services to the aged who have some degree of functional impairment. According to officials at the Office of Elderly Affairs, the federal government has never funded this program.

The second potentially outdated program is the **Volunteer Service Credit Program** established by R.S. 46:538(A). According to state law, this program coordinates a volunteer service program with the parish councils on aging. Under this program, volunteers

earn credit for providing a variety of services for the elderly, such as home repair and maintenance. Volunteers can draw upon their earned credit when in need of services included in the program. The Office of Elderly Affairs is mandated to establish a computer-based skills bank to track credits. According to an office document, the Volunteer-Credit Service Program is an unfunded activity within the Administrative Program.

Missions and Goals Align With State Law

The overall mission for the Office of Elderly Affairs aligns with state law. The mission, shown below, is consistent with the state law that mandates the office to coordinate the services of all state agencies serving the elderly.

The 1996-97 executive budget reports a mission statement for three of the Office of Elderly Affairs' five programs. Those three missions align with state and/or federal law. As a result, the office's and the three programs' missions reflect legislative intent.

Office of Elderly Affairs Overall Mission

The Office of Elderly Affairs, within the Office of the Governor, is the state's central agency addressing issues relating to aging and the elderly in Louisiana.

Some Programs Lack Missions

Two programs, the Administrative Program and the Action Match Program, do not have missions reported in the executive budget. As a result, we could not determine consistency with state law. However, these two programs have missions reported in the 1998-99 executive budget.

The mission of the Title III, V and USDA Program is consistent with federal law and R. S. 46:502, which mandates the office to administer the federal Older Americans Act and related programs. However, the title of this executive budget program appears to be erroneous because it includes the United States Department of Agriculture (USDA) program and omits Title VII

According to an official at the Office of Elderly Affairs, the USDA function is accounted for in the Administrative Program. The Office of Elderly Affairs receives money from the USDA as a reimbursement for meals given to the elderly. However, in the 1994-99 executive budget, USDA is included as part of Program 8.

Goals Align With State and Federal Law

The 1995-97 executive budget reports four goals for three of the office's five programs. The four goals align with state or federal law. However, some program goals only relate to a portion of what the executive budget program includes. No goals are reported for the Parish Councils on Aging Program and the Senior Centers Program. The 1998-99 executive budget reports a goal for the Senior Centers Program. The Parish Councils on Aging Program reports one statement that is listed as the mission and goal.

The Title III, Y and USDA Program has two goals, one for Title Y and one for USDA. The goal for the Title Y function is consistent with federal law and with state law authorizing the Office of Elderly Affairs to administer the Older Americans Act and related programs. The USDA function is generally consistent with the state mandate of administering most federal funds for services to the elderly.

Federal law authorizes the goal of the Action Match Program. ACTION is not administered by the office because ACTION is a federal program. However, the Office of Elderly Affairs provides matching state funds to ACTION, as required by federal law.

The goal for the Administrative Program aligns with state law. However, no goals are mentioned for two components of the Administrative Program: Adult Protective Services and Long-Term Care Assistance. State law authorizes both components, but the goal only refers to administrative functions.

**Overview of
Results of
Analyzing the
Office of Elderly
Affairs
Performance
Data**

We compared the performance data reported in the 1996-97 executive budget for the Office of Elderly Affairs against our established criteria. The criteria used to analyze the performance data are listed in Exhibit 1-3 in Chapter 1.

During this audit, the 1997-98 and the 1998-99 executive budgets were issued. We did not review the 1997-98 executive budget performance data since the 1998-99 information was available. We completed a general review of the 1998-99 executive budget to determine if improvements have been made to the performance data. We did not reassess all of the performance data, but instead reviewed the objectives to determine if target measures and time frames for achievement have been added. We also looked for general improvements, such as the addition of missing performance data.

Overall, the performance data reported in the 1996-97 executive budget for the Office of Elderly Affairs provide little useful information. First, not all programs report goals. Second, none of the objectives are measurable or trackable. As a result, the performance indicators cannot measure program made toward achieving the objectives. We did find improvement in the 1998-99 executive budget for the Office of Elderly Affairs.

The Office of Elderly Affairs has an operational plan for fiscal year 1996-97. According to an office official, the operational plan has not been updated annually. Furthermore, strategic planning has never been done because the office was not aware that it should be done. Act 1465 of 1997 requires each state agency to engage in strategic planning and have a strategic plan completed by July 1, 1998. Elderly Affairs officials have undergone training by OPD and confirmed that they plan to engage in strategic planning.

Mission. The overall office mission, as shown on page 170, is not identified as such in the executive budget. The overall mission identifies the Office of Elderly Affairs overall purpose and its customers. This mission is also organizationally acceptable. To be considered organizationally acceptable, the department must know what the mission is and agree with it. The overall mission in the operational plan is similar to the overall mission in the executive budget. Although the two missions are not identical, the purpose and the clients are the same.

Only three of the five programs reported in the executive budget have missions. All programs have mission statements in the 1998-99 executive budget. However, in the 1996-99 executive

budget, the Parish Council on Aging Program reports that the mission is the same as the goal.

All of the missions that are included in the executive budget, except the overall office mission, are identified as such. In addition, the program missions are consistent with the department's overall mission.

Goals. The Office of Elderly Affairs has four goals reported in the executive budget. Two of the goals are consistent with their mission. None provide a sense of direction on how to address the mission. Half of the goals reflect the destination toward which the entity is striving. It is important to have goals that meet the criteria so that goals are consistent with the mission and provide managers guidance on how the mission will be accomplished.

Objectives. The Office of Elderly Affairs has seven objectives in the executive budget. All of the objectives specify a desired end result. However, only two of the objectives are consistent with the related goal. None of the objectives measure progress toward achieving the goal. None of the objectives are timebound. If objectives do not give a specific and measurable target for accomplishment, executive budget users and program managers may not be able to determine if the objectives have been met. Without a timeable, external users may not know when to expect results. However, two-thirds of the objectives reported in the 1998-99 executive budget are measurable and all are timebound.

Performance Indicators. The Office of Elderly Affairs has 27 performance indicators in the 1998-99 executive budget. However, only 20 are true performance indicators based on Adageyere's criteria. We classified each indicator by type. As stated in Chapter 1, outcome indicators are the most important performance measures because they show whether or not expected results are being achieved. The Office of Elderly Affairs has no outcome indicators reported in the 1998-99 executive budget.

Overall, we found that when compared to the criteria in Chapter 1:

- None of the indicators measure progress toward the related objectives.
- Seventeen of the indicators (63%) are consistent with the related objectives.

- Status of the indicators (80%) are easily understandable and non-technical.

Analysis of Performance Data

We analyzed the performance data presented in the 1996-97 executive budget for each program. Those data and the results of our analysis are presented in Exhibit 14-3 on the following page.

Administrative Program

The Administrative Program contains two components in addition to its administrative functions, the Adult Protective Services and the Long-Term Care Assistance components. However, since there is no mission and only one goal, there is limited information about these two components.

Mission and Goal. Although it includes most of Elderly Affairs staff, the Administrative Program does not have a mission statement reported in the executive budget. However, a mission is reported in the 1998-99 executive budget.

The executive budget contains one goal for the Administrative Program. The goal reflects the destination toward which the entity is striving and the goal is consistent with the office mission. Because the goal is not specifically stated as such in the executive budget, we had the DPS planning analyst identify the goal.

Objectives. The executive budget reports three objectives for the Administrative Program. Only one objective is consistent with the goal, however, all three specify an end result. The objectives pertaining to Adult Protective Services and Long-Term Care Assistance are not consistent with the goal because the goal only relates to administrative functions.

None of these objectives are measurable or timebound. However, the three objectives reported in the 1998-99 executive budget are measurable and timebound.

Exhibit 14-3
Office of Elderly Affairs
Administrative Program Performance Data and Analysis

Mission: None

Goal: The Administrative Program provides the administrative functions necessary to enable the Office of Elderly Affairs (OEA) to carry out its programs efficiently and effectively.

Goal:

- 1 of 3 is consistent with office mission*
- 0 of 3 provides a sense of direction
- 1 of 3 reflects objectives

Objectives	Performance Indicators
1. The Administrative Program will continue to carry out a wide range of functions related to advocacy, planning, coordination, interagency linkages, information sharing, training, monitoring and evaluation, designed to lead to the development or enhancement of comprehensive and coordinated community-based systems throughout the state. These systems shall be designed to assist older persons in leading independent, meaningful and dignified lives in their own homes and communities as long as possible.	<ul style="list-style-type: none"> • Number of Staff per Area Agency • Frequency of Required On-site Monitoring of Contractors
2. The Adult Protective Services component will (1) respond to reports of abuse, neglect, or exploitation; (2) prepare an intervention plan to address existing community concerns to remedy the abuse, neglect, or exploitation; (3) provide short-term case management of the intervention plan to assure stabilization of the situation; and (4) make referrals to district attorneys or other appropriate officials to initiate any legal actions necessary to remedy the situation.	<ul style="list-style-type: none"> • Number of Substantiated Reports * • Substantiated Reports as a Percent of Closed Cases • Number of Successful Interventions * • Successful Interventions as Percent of Closed Cases • Average Number of Active Cases Per Month
3. The Long-Term Care Assistance component will continue to assist care-takers and coordinate assisted elderly nursing home residents in meeting the need of long-term care.	<ul style="list-style-type: none"> • Number of Participants • New Applicants Taken
<p>Objective</p> <ul style="list-style-type: none"> • 1 of 3 is consistent with goal • 0 of 3 is measurable • 0 of 3 is time-bound • 1 of 3 specify an end result 	<p>Performance Indicators</p> <ul style="list-style-type: none"> • 0 of 3 measure progress toward the objective • 2 of 3 are consistent with the objective • 0 of 3 are clear and easily understood

* Explanatory information accompanies this indicator in the executive budget.

Source: Prepared by legislative auditor's staff using performance data from the 1996-97 executive budget.

Performance Indicators. The executive budget contains nine performance indicators for the Administrative Program. All of the performance indicators are consistent with the related objectives and all are clear and easily understandable. However, none of the objectives measure progress toward the objectives. The three objectives are not measurable; therefore, the performance indicators do not show whether progress is being made toward achieving them.

Title III, V and USDA Program

Exhibit 14-4 on the following page lists the performance data we analyzed for the Title III, V and USDA Program. Several federal programs are grouped together under this executive budget program. These performance data are not useful for budgetary decision making for a number of reasons, which are discussed in the table.

Exhibit 14-4
Office of Elderly Affairs
Title III, V and USDA Program Performance Data and Analysis

Mission: The mission of this program is to encourage and assist state and area agencies to concentrate resources in order to develop greater capacity to assist older Louisianians; to foster the development of comprehensive and coordinated service systems to serve older individuals by entering into new cooperative arrangements with state and area agencies, Indian tribes and tribal organizations, and providing (including voluntary organizations) of supportive services to provide a wide range of supportive services (including advocacy, assessment and screening, counseling, diagnosis, education and training, homekeeping, information and referral, legal, material aid, contracts, personal care, recreation, telephone, and transportation).

Mission meets 2 of 3 criteria: *Measurable, client-centered and is organizationally acceptable, but does not identify program.*

Goals:

The goal of the Title V Program is to provide subsidized part-time employment opportunities in the Senior Community Service Employment Program (SCSEP) to foster and promote the participation of the older worker in the regular workforce.

The goal of the U.S. Department of Agriculture (USDA) Program is to provide reimbursement for a portion of the net food costs of meals programs.

Goals:

- 0 of 2 is consistent with mission
- 0 of 2 provides a sense of direction
- 1 of 2 reflects destination

Objective	Performance Indicators
<p>The objective of the Title III, V and VII Programs is to administer the Title III, V and USDA activities in order to access and maintain maximum independence and dignity in a home environment for older individuals capable of self-care, with appropriate supportive services, ensure individual and social fairness to economic and personal independence for older individuals, provide a continuum of care for the vulnerable older elderly, and ensure the opportunity for older individuals to receive managed in-home and community-based long-term care services.</p>	<ol style="list-style-type: none"> 1. Number of Persons Served 2. Number of Low Income Persons Served 3. Number of Title V Employees 4. Number of Title V Unsubsidized Placements 5. Number of Complaints Received (Title VII) 6. Percent of Nursing/Women Served
<p>Objective meets 2 of 3 criteria: <i>Consistent with goal and specifies an end result, *but is not measurable or measurable.</i></p>	<p>Performance Indicators:</p> <ul style="list-style-type: none"> • 0 of 6 measures progress toward the objective • 4 of 6 are consistent with the objective • 2 of 6 are clear and easily understood

*The objective contains multiple parts, with some parts specifying an end result and other parts not specifying an end result.

Source: Prepared by legislative auditor's staff using performance data from the 1996-97 executive budget.

Mission. The mission statement presented in the executive budget for the Title III, V and USDA Program meets two of the established criteria. The mission, which is identified as such in the executive budget, identifies program clients and is organizationally acceptable, but does not identify the overall purpose for the program. The mission that appears in the executive budget is taken from the congressional statement of purpose for the Title III program only. The operational plan for the office includes missions for each of the federal programs, Title III, Title V, and Title VII.

Goals. The executive budget contains two goals for the Title III, V and USDA Program. Neither goal is consistent with the program mission because it refers to Title III only. In addition, neither goal provides a sense of direction on how to address the mission. However, Goal #1 reflects the destination toward which the program is striving.

The 1998-99 executive budget includes a goal for each of the federal programs: Title III, Title V, and Title VII. The goals for Title VII and III were not included in the 1996-97 executive budget. The goal for Title III is very similar to the statement that was classified as the mission in the 1996-97 executive budget.

Objective. The executive budget contains one objective for this program. The objective is consistent with one of the goals and specifies desired end results, but it is not measurable or timebound. In addition, the objective has multiple goals. Multiple goal objectives are less useful to legislators because their structure makes it difficult to relate performance indicators to the objective. However, the 1998-99 executive budget contains five objectives. All of these objectives are timebound and all but one is measurable.

The objective in the 1996-97 executive budget is confusing because it includes a reference to Title VII, which has no corresponding goal and is not mentioned in the relation or in the program description. According to the compliance analyst at the Office of Elderly Affairs, Title VII is not synonymous with USDA as the objective suggests. The 1998-99 executive budget also has USDA in the heading even though goals do not mention this aspect of the program.

Performance Indicators. The executive budget contains six performance indicators for this program. Five of the indicators are consistent with the objective, however, only two of the six are clear and easily understandable. Because the objective for this

program is not measurable, the performance indicators do not measure program toward the objective.

Action Match Program

The performance data we analyzed for this program as well as the results of our analysis are shown in Exhibit 14-5 below. This program's performance data lack some critical elements. As a result, they may not be useful to legislators for budgetary decision making.

Exhibit 14-5
Office of Elderly Affairs
Action Match Program Performance Data and Analysis

Mission: None

Goal: The Action Match Program provides minimum required matching funds for the federal funds through ACTION, the domestic Volunteer Agency, to various providers.

Goal meets 1 of 2 criteria: Consistent with the office mission, but does not provide a clear statement of direction on how to address the mission or reflect the program description.*

Objective	Performance Indicators
The objective of the Action Match Program is to aid elderly people overcome the barriers to employment specific to the elderly.	<ul style="list-style-type: none"> • Number of Persons Hired • Cost per Employee Per Hour
Objective meets 1 of 2 criteria: Specific in and measurable, but is not consistent with goals,* and is not measurable as described.	<p><i>Performance Indicators</i></p> <ul style="list-style-type: none"> • 1 of 2 measures progress toward the objective • 1 of 2 is consistent with the objective • 2 of 2 are clear and easily understood

*There is no program mission with which to determine consistency.

Source: Prepared by legislative auditor's staff using performance data from the 1996-97 executive budget.

Mission: There is no mission reported for this program in the 1996-97 executive budget. Therefore, legislators may not readily know the purpose of this program or its intended customers. However, a mission is reported in the 1998-99 executive budget.

Goal. The goal reported in the 1996-97 executive budget for the Action Match Program meets one of the established criteria. There is no program mission with which to determine consistency; however, the goal is consistent with the office mission.

Objective. The executive budget reports one objective for this program. This objective meets only one of the established criteria. It specifies an end result. The objective is not measurable or imbalanced. The objective does, however, provide the external user of the executive budget with a broad idea of what the program is attempting to accomplish. The 1998-99 executive budget replaces this objective with a new objective.

Performance Indicators. The executive budget contains two performance indicators for this program. Both indicators are clear and easily understandable. Indicator #1 is consistent with the objective. However, neither indicator measures progress toward the objective because the objective is not measurable. As a result, legislators may not be able to use these performance indicators to make informed decisions regarding the program.

Parish Councils on Aging Program

The performance data for the Parish Councils on Aging Program is shown in Exhibit 14-6 below.

Exhibit 14-6
Office of Elderly Affairs
Parish Councils on Aging Program Performance Data and Analysis

Mission: The mission of the Parish Councils on Aging Program is to support local services to the elderly provided by parish councils on aging.

Mission meets 4 of 4 criteria: *Identifies program, identifies clients, and is organizationally acceptable.*

Goals: None

Objective	Performance Indicators
<p>The objective of the Parish Councils on Aging Program is to provide an allotment to parish councils on aging that can be used to supplement other programs or administrative costs, provide services, or pay expenses not allowed by other funding sources.</p>	<p>Percentage of PCOA by Program:</p> <ul style="list-style-type: none"> • Administration • Supportive Services (Includes Outbounder Program) • Congregate Meals • Home-Delivered Meals • In-home Services for the Frail Elderly • Senior Centers • Other
<p>Objective meets 1 of 4 criteria: <i>Specific as to results, but is not consistent with program goals,* and is not measurable or meaningful.</i></p>	<p><i>It is determined that the information reported on the executive budget as performance indicators are not true performance indicators based on Administration's criteria.</i></p>

*There is no goal with which to determine consistency.

Source: Prepared by legislative auditor's staff using performance data from the 1995-97 executive budget.

Mission. The mission for the Parish Councils on Aging Program meets all of the established criteria as shown in Chapter 1. Therefore, it tells the program's overall purpose and what group it is intended to serve.

Goal. There is no goal reported for this program in the 1996-97 executive budget. However, in the 1994-95 executive budget, this statement is labeled as the mission and the goal.

Objective. The objective for the Parish Councils on Aging Program meets one of the established criteria. The objective specifies an end result, but is not measurable or timeliness. Also, the objective cannot be consistent with the goal because this program has no goal. The same objective also appears in the 1995-99 executive budget. However, this objective is now measurable and timeliness.

Performance Indicators. This program reports seven performance indicators in the executive budget. We determined that the indicators are not indicators of the program's performance. Rather, these indicators are a breakdown of how the Parish Councils on Aging spend their funds. The 1995-99 executive budget includes the same information classified as performance indicators.

Senior Centers Program

The performance data that we analyzed for the Senior Centers Program is shown in Exhibit 14-7 on the following page.

Exhibit 14-7
Office of Elderly Affairs
Senior Centers Program Performance Data and Analysis

Mission: The mission of the Senior Centers Program is to provide facilities where elder persons in each parish can receive supportive services and participate in activities that foster their independence, enhance their dignity, and encourage involvement in and with the community.

Mission meets 3 of 3 criteria: Identifies purpose, identifies clients, and is organizationally acceptable.

Goal: None

Objective	Performance Indicators
The objective of this program is to promote the development of a statewide network of multipurpose senior centers to facilitate service delivery to the elderly within each parish.	<ul style="list-style-type: none"> • Number of Senior Centers • Number of Persons Served • Number of Low Income Persons Served
<i>Objective meets 1 of 3 criteria: Specifies an end result, but it is not consistent with the program goal,¹ and it is not measurable or timebound.</i>	<i>Performance Indicators meet 2 of 3 criteria: Consistent with the objective and are clear and easily understood, but do not measure progress toward the objective.</i>

¹There is no goal with which to determine consistency.

Source: Prepared by legislative auditor's staff using performance data from the 1996-97 executive budget.

Mission. The mission for the Senior Centers Program meets all the established criteria shown in Chapter 1. This mission identifies the program's overall purpose and its clients, and is organizationally acceptable.

Goal. There is no goal reported for this program in the 1996-97 executive budget. However, the 1998-99 executive budget includes two goals for this program.

Objective. The executive budget reports one objective for the Senior Centers Program. This objective meets one of the established criteria. It specifies an end result but is not measurable or timebound. The objective provides enough information for the external user to determine what the program is trying to accomplish. However, legislators may not be able to use the objective to make informed decisions regarding the program because there are no targeted levels of performance. Also, there is no timetable for accomplishment of the objective.

Performance Indicators. The Senior Centers Program reports three performance indicators in the executive budget. All of the indicators are consistent with the objective and are clear and easily understandable. However, the indicators do not measure progress toward the objective because the objective is not measurable.

Recommendations

- 14.1 The Office of Elderly Affairs and the Office of Planning and Budget in the Division of Administration should work together to ensure that all goals meet the established criteria.
- 14.2 The Office of Elderly Affairs and the Office of Planning and Budget in the Division of Administration should work together to ensure that all of their objectives are measurable and timebound.
- 14.3 The Office of Elderly Affairs and the Office of Planning and Budget in the Division of Administration should work together to ensure that the indicators relate to the objective and that they measure progress toward achieving objectives.

Matter for Legislative Consideration

- 14.1 The legislature may wish to consider abolishing the Senior Citizens Trust Fund Board, the Frail Elderly Program, and the Volunteer Service Credit Program, which are not funded, according to department officials.

Appendix A

List of References Used

Appendix A: List of References Used

- California, State of—California State Auditor. *California Conservation Corps: Further Revisions Would Improve Its Performance-Based Budgeting Plan*. October 1996.
- Canadian Comprehensive Auditing Foundation. *Effectiveness: Reporting and Auditing in the Public Sector*. 1987.
- Canadian Comprehensive Auditing Foundation. *Effectiveness: Putting Theory Into Practice*. 1993.
- Crayton, Dale K. and Albert Hawkins. *Texas Tomorrow: Strategic Planning and Performance Budgeting*. October 1993.
- Government Accounting Standards Board. *Service Efforts and Accomplishments Reporting: Its Time Has Come—An Overview*. September 1998.
- Louisiana, State of—Office of Legislative Auditor. *Louisiana's Planning, Budgeting, and Program Evaluation System*. February 1995.
- Louisiana, State of—Office of Legislative Auditor. *Boards, Commissioners, and Like Bodies Report to the Legislature*. April 1997.
- Lynette B. Johnson School of Public Affairs/The University of Texas at Austin. *Managing for Results: Performance Measures in Government*. Conference Proceedings. March 1994.
- Minnesota, State of—Office of the Legislative Auditor. *A series of reports that comment on state agencies' 1994 annual performance reports*. 1995.
- Office of Planning and Budget, Division of Administration. *Management: A Practical Guide to Managing for Results*. January 1996.
- Office of Planning and Budget, Division of Administration. *Management: Strategic Management Manual for the State of Louisiana*. November 1991.
- Oregon, State of—Secretary of State Audit Division. *Service Efforts and Accomplishments* (Report No. 99-33) August 31, 1999.
- Texas, State of—Governor's Office of Budget and Planning. *Instructions for Preparing and Submitting Agency Strategic Plans for the 1992-1998 Period*. January 1992.

Texas, State of--Governor's Office of Budget and Planning. *Detailed Instructions for Preparing and Submitting Requests for Legislative Appropriations for the Biennium Beginning September 1, 1991 - Executive, Administrative, Human Service and Selected Public Education Agencies*. June 1992.

Texas, State of--State Auditor's Office. *Accurate and Appropriate Performance Measures Are the Foundation of Tomorrow's Texas*. February 1992.

Texas, State of--State Auditor's Office. *Accurate and Appropriate Performance Measures Are the Foundation of Tomorrow's Texas*. June 1992.

United States General Accounting Office, Comptroller General of the United States. *Executive Guide: Effectively Implementing the Government Performance and Results Act*. June 1996.

Appendix B

Boards, Commissions, and Like Entities Under the Authority of the Executive Office of the Governor

Appendix B: Boards, Commissions, and Like Entities Under the Authority of the Executive Office of the Governor

Name	Legal Authority	Purpose/Function
1. Cabinet Advisory Group on Economic Development	R.S. 112:981 (RQ)	<ul style="list-style-type: none"> • Advise, coordinate with, and provide research, informational, and staff support to the Louisiana Economic Development Council upon the request of the council or the executive committee.
2. Children's Cabinet	R.S. 46:2002	<ul style="list-style-type: none"> • Facilitate and require coordination of policy, planning, and budgeting affecting programs and services for children and their families. • Coordinate delivery of services—directly and their facilities. • Eliminate duplication of services where appropriate.
3. Community/Technical College and Adult Education Task Force	HO-MF 97-43	<ul style="list-style-type: none"> • Analyze economic and demographic trends affecting labor force and business needs. • Assess Louisiana's community and technical college systems. • Examine and compare efforts of other states. • Identify strategies and recommend legislation.
4. Coordinating Council on Information and Distance Education	R.S. 45:935	<ul style="list-style-type: none"> • Promote and assure communication between public agencies in the area of information science applications, planning, advancement, and technology as they apply to educational and distance education.
5. Drug Policy Board	R.S. 49:209.3	<ul style="list-style-type: none"> • Consider illegal drugs and alcohol abuse through policies, strategies, and criminal justice resources. • Review federal and state fund allocations. • Evaluate how anti-drug issues both state and federal are utilized in implementing anti drug programs of the state and local agencies. • Evaluate state and federal fund allocations. • Evaluate state and local drug programs and recommend changes where needed. • Evaluate drug enforcement laws and make jurisdictional enforcement, recommending improvement where needed. • Report quarterly to the governor.
6. Drug Testing Task Force	HO 488-99-03	<ul style="list-style-type: none"> • Determine scope and content of law enforcement drug testing program. • Identify and analyze existing programs that may offer support. • Define cost-sharing incentives. • Recommend implementation procedures.

Name	Legal Authority	Purposes/Function
7. Electronic Benefits Transfer Program Task Force	EO 1487 VC-26	<ul style="list-style-type: none"> • Study and identify problems associated with electronic benefits transfer • Prepare a comprehensive report by February 1, 1999 • Recommend legislation
8. Governor's Advisory Council on Disability & Rehabilitation	EO 1487 VC-22	<ul style="list-style-type: none"> • Advise the governor on all issues concerning citizens who have disabilities • Provide assistance to the Office of Disability Affairs • Coordinate state compliance with the Americans with Disabilities Act • Perform other duties and functions as expanded by the governor
9. Governor's Advisory Council on Safe and Drug-Free Schools and Communities	EO 1487 VC-4	<ul style="list-style-type: none"> • Assist in setting priorities for the state's Safe and Drug-Free Schools and Communities Act Program • Contribute to the design of proposals for proposals • Review and make recommendations on proposals • Review monitoring reports on grants • Recommend disposition of contracts in the case of non-completing agencies
10. Governor's Access Media Force	EO 1487 VC-46	<ul style="list-style-type: none"> • Assist local fire departments in determining causes of suspicious fires • Compile information about accidents, arson, terrorism, and arson investigation techniques
11. Governor's DWI/Vehicular Homicide Task Force	EO 1487 VC-9	<ul style="list-style-type: none"> • Address problem areas including the currently high incidence of drunk and drugged driving in the state, the difficulty in getting identification of multiple DWI offenders for the purpose of enhanced penalties, efforts to submit to breath-alcohol field sobriety tests, problems with obtaining evidence from drivers who cause fatal or serious injury accidents, and the arrest and prosecution of drug-impaired drivers • Present a legislative package to the governor prior to the 1997 Regular Legislative Session • Advise the governor, the Highway Safety Commission, the Alcoholic Beverage Control Commission and any other agency involved directly or peripherally with DWI issues
12. Governor's Statewide Independent Living Council	EO 1487 VC-43	<ul style="list-style-type: none"> • Jointly develop and sign, in cooperation with the Office of Louisiana Rehabilitation Services within the Department of Social Services, a state plan for independent living services and centers for independent living • Monitor, review, and evaluate implementation of this state plan • Coordinate activities with the State Rehabilitation Council and other councils which address the needs of specific disability populations and encourage federal law • Submit periodic reports to the federal government, as required

Name	Legal Authority	Purpose/Function
13. Governor's Task Force on Individual Wastewater Treatment Systems	EO 0478 (04)	<ul style="list-style-type: none"> • Prepare a preliminary report, due no later than March 31, 1991, identifying potential health and environmental problems associated with individual wastewater treatment systems • Develop regulations concerning individual wastewater treatment systems • Conduct in-depth studies of and compile information on individual wastewater treatment systems • Prepare a comprehensive report, due no later than July 1, 1991, which includes the impact such systems may have on the environment and public health and the need for statewide regulation of such systems • Recommend legislative and/or regulatory provisions
14. Governor's Task Force on Tobacco Use	EO 0476 (04)	<ul style="list-style-type: none"> • Evaluate the efforts of the former Task Force on Multiple-Drug Resistant Tuberculosis • Identify, examine, and recommend solutions to all issues regarding combating multiple drug resistant tuberculosis in Louisiana • Evaluate existing and proposed measures designed to control all forms of tuberculosis in Louisiana
15. Indigent Welfare Assistance Board	Act (36) of 1991 (R.S. 18:112(A))	<ul style="list-style-type: none"> • May provide supplemental funds, when appropriated by the Legislature for that purpose, to judicial district indigent defender boards • Hire a director • Submit an annual report to the legislature
16. Interstate 49 South Project Task Force	EO 0474 (04)	<ul style="list-style-type: none"> • Submit to the governor, by April 3, 1998, a comprehensive report addressing feasibility and funding the I-49 facility between the Woodfolk Expressway in New Orleans and I-10 in Lafayette
17. Louisiana Commission on HIV and AIDS	R.S. 46:20 (R. 47)	<ul style="list-style-type: none"> • Serve as an advisory body to the governor and the Department of Health and Hospitals on HIV and AIDS-related matters • Serve as a coordinating forum on HIV and AIDS-related matters between and among state agencies, local government, and other non-governmental groups • Research and review all state regulations, guidelines, policies, and procedures relative to prevention of HIV infection and AIDS and, when appropriate, make recommendations to the governor, the secretary of the Department of Health and Hospitals, and the legislature • Provide a forum for an annual public hearing on HIV and AIDS-related matters as well as a mechanism for other public comment and joint review on federal and state-funded programs related to HIV and AIDS

Name	Legal Authority	Purpose/Function
18. Louisiana Commission on Human Rights	R.S. 11:2111	<ul style="list-style-type: none"> • Handle complaints of employment discrimination based on race, color, religion, sex, disability, age, marital status, pregnancy, childbirth and related medical conditions • Promote the creation of local commissions on human rights and enter into cooperative working agreements with local commissions • Cooperate with the United States Equal Employment Opportunity Commission created by Section 701 of the Civil Rights Act of 1964 and accept reimbursement pursuant to Section 701(g) of this act, for services rendered • Assist the federal Equal Employment Opportunity Commission • Accept and disburse gifts and bequests, grants, or other payments, public or private, to help finance its activities • Receive, initiate, investigate, seek to mediate, hold hearings on, and pass upon complaints alleging violations • Report annually to governor and the legislature • Cooperate with community, professional, civic, and religious organizations, federal agencies, and agencies from other states in the development of public information programs, booklets, and materials in the interest of equal opportunity and treatment of all individuals • Conduct studies and make advisory recommendations with all in their purpose
19. Legislative Coordinating Council on Domestic Violence	RS-MSP 87-02	<ul style="list-style-type: none"> • Examine current responses of and identify problems with public entities who respond to domestic violence • Examine ways to improve coordination and cooperation between public and voluntary entities • Identify ways to promote public awareness of domestic violence • Developing Louisiana's statutory and jurisprudential base, as well as a national model code on domestic and family violence
20. Louisiana Environmental Education Committee	R.S. 38:2801	<ul style="list-style-type: none"> • Review, review, approve, and transmit to the governor, the legislature, and the public • Advise and assist the governor, the legislature, the secretary of the Department of Environmental Quality, and other state agencies, including non-profit education services, corporations and environmental organizations, community action groups, and public and environmental entities on policies and programs needed to provide environmental education • Operate a forum for the discussion and study of problems that affect the environment and environmental education • Assist and obtain information from various sources to coordinate the environmental education programs of federal and state agencies

Name	Legal Authority	Purpose/Function
11. Louisiana LEARN Commission	RS 489:96-8	<ul style="list-style-type: none"> Develop policy recommendations regarding state-wide educational reform efforts, including assessing the development of a state accountability plan to improve education.
12. Louisiana Postsecondary Review Commission	RS 489:96-7	<ul style="list-style-type: none"> Conduct and coordinate the review of higher education institutions.
13. Louisiana State Interagency Coordinating Council for Children	Act 452 of 1997 (R.S. 971:975)	<ul style="list-style-type: none"> Advise and assist the Department of Education in identifying, assessing and other support for activities for early intervention programs, and in preparing applications and monitoring thereof. Advise and assist the Department of Education regarding the transition of toddlers with special needs to service providers under Part B of the Individuals with Disabilities Education Act in the earliest and most appropriate manner. Prepare and submit an annual report to the governor and to the United States Secretary of Education on the status of Louisiana's early intervention programs for infants and toddlers with special needs and their families.
14. Louisiana Technology Innovation Council	Act 480 of 1997 (R.S. 992:11)	<ul style="list-style-type: none"> Establish policies, procedures, and criteria relative to innovative technological systems and services and their applications to government. Encourage funding for proposed projects that meet established requirements.
15. Louisiana Advisory Task Force	RS 489:97-12	<ul style="list-style-type: none"> Recommend legislation, economic development programs, and other means of enhancing the competitiveness and economic viability of Louisiana's maritime industry. Evaluate maritime industry investment economic development measures.
16. Mississippi River Corridor Task Force	RS 489:96-1	<ul style="list-style-type: none"> Identify and address concerns related to economic development, environmental issues, and human health in the Mississippi River Corridor, an area spanning both sides of the river from Baton Rouge to New Orleans. Develop a system of identification and prioritization of environmental and economic costs and benefits.
17. Occupational Forecasting Commission	Act 1 of 1997 (R.S. 11:36-C)	<ul style="list-style-type: none"> Develop official information about statewide and regional workforce development needs for jobs requiring higher than basic skill and education, including five-year projections for the state as a whole and specific geographic regions.
18. Office of Business Advocacy	RS 489:96-10	<ul style="list-style-type: none"> Assist with creation and implementation of incentives for economic development. Track and coordinate existing permits, licenses and applications in the Department of Environmental Quality, Natural Resources, Wildlife and Fisheries, Health and Hospitals, and Economic Development. Assist with processing of new permits.

Name	Legal Authority	Purposes/Functions
19. Office of Civil Rights	R.S. 49:213	<ul style="list-style-type: none"> • Enforce, coordinate, and administer the powers, duties, functions, and responsibilities of any state agency relative to equal employment opportunity and nondiscrimination in the provision of state services under the applicable state and federal statutes • Establish procedures to carry out such functions and responsibilities, including investigation of incidents or complaints regarding equal employment opportunity and the dissemination of state services under the applicable state and federal statutes
20. Office of Disability Affairs	R.S. 46:2762	<ul style="list-style-type: none"> • Encourage integration of job-ready persons with disabilities • Study conditions pertaining to the employment, health, financial status, recreation, social adjustment of the disabled • Recommend to the governor and the legislature needed improvements and additional resources to promote the welfare of the disabled in the state • Provide information and advice to state agencies concerning compliance with Section 504 of the Rehabilitation Act of 1973, the Americans with Disabilities Act, and all other state and federal laws • Network and promote local committees and organizations for persons with disabilities, provide information and updates of changes in law, and coordinate the preparation for the Governor's Conference on Persons with Disabilities • Encourage, strengthen, and promote coordination of public and private services among state agencies and ensure public and private service delivery systems for the disabled
21. Office of Environmental Education	R.S. 30:154	<ul style="list-style-type: none"> • Administer Louisiana Environmental Education Commission's activities, plan, and promote environmental education in the state
22. Office of Rural Development	R.S. 1:145	<ul style="list-style-type: none"> • Serve as a single contact point for rural governments, service providers, state and federal agencies, and for individuals interested in rural policies and programs of the state • Promote cooperative and integrated efforts among agencies and programs that are designed to address rural needs • Recommend to the governor and to the legislature the suitable use of policies, programs, long-range plans, laws, and regulatory mechanisms in order to meet such needs
23. Office of the First Lady	EO 608 91-2	<ul style="list-style-type: none"> • Provide support staff and office facilities to the First Lady in her role as ambassador and spokesperson for the state
24. Office of the Louisiana OCEA/COP Coordinator	R.S. 30:156	<ul style="list-style-type: none"> • Develop, coordinate, and provide for the implementation of a statewide oil spill prevention and response plan, taking into account the rules being developed by the federal government in accordance with the federal Oil Pollution Act of 1990 and similar plans being developed by other states • Provide clear delineation for state coordinated response efforts in relation to jurisdictional authorities and use of state and federal funds • Administer a fund to provide for funding these activities

Name	Legal Authority	Purpose/Function
35. Office of Urban Affairs and Development	EO 68F 96-07	<ul style="list-style-type: none"> • Coordinate, direct and monitor all efforts to enhance the quality of life of Louisiana's disadvantaged urban residents • Advise the governor on these matters and help him provide essential services
36. Royal Street Task Force	EO 68F 96-06	<ul style="list-style-type: none"> • Research and analyze the potential of using entertainment venue locations for coastal restoration projects
37. Royal Street Project Advisory Board	EO 68F 96-03	<ul style="list-style-type: none"> • Advise Louisiana Supreme Court and Division of Administration regarding the Royal Street Project • Provide consulting advice for all planning, development and construction • Prepare documentation for future requests for legislative appropriations
38. School Board Health Care Task Force	EO 68F 96-14	<ul style="list-style-type: none"> • Develop and recommend a uniform parental consent form • Make recommendations regarding the type of consent at the school-based health care program
39. SFCJRE Review Commission	EO 68F 96-13	<ul style="list-style-type: none"> • Review and analyze SFCJRE's recommendations and strategies • Evaluate ways to implement these recommendations and strategies and monitor progress made so far
40. State Employee Group Benefit Program Study Commission	EO 68F 97-04	<ul style="list-style-type: none"> • Analyze HSEEP program • Study feasibility of improving the program • Conduct public hearings
41. Tangipahoa River Task Force	EO 68F 96-16	<ul style="list-style-type: none"> • Provide advisory assistance to state agencies and local governments for the management of the river and its surrounding area
42. Task Force on Environmental Protection and Preservation	EO 68F 96-29	<ul style="list-style-type: none"> • Facilitate discussions and exchanges between civic organizations, civic institutions, business interests, and individuals on prevailing environmental concerns, and report advancements and accomplishments in environmental matters, including identifying potential issues • Identify and evaluate viable solutions to these issues
43. Transportation Infrastructure Model for Economic Development Review Task Force	EO 68F 96-05	<ul style="list-style-type: none"> • Review, prioritize, and evaluate continued need for transportation projects in the TMDR program • Review proposals for new projects
44. Wetlands Conservation and Restoration Authority	R.S. 49:211.1	<ul style="list-style-type: none"> • Coordinate the powers, duties, functions, and responsibilities of any state agency relative to wetland wildlife restoration administration • Administer the programs of the authority

Appendix C

Boards, Commissions, and Like Entities Related to the Division of Administration

Appendix C: Boards, Commissions, and Like Entities Related to the Division of Administration

Name	Legal Authority	Purpose
Data Base Commission	R.S. 39:293-3	<ul style="list-style-type: none"> • Identifies the policy and planning data needs of the state • Provides for a catalogue maintained in electronic format of data bases in the State of Louisiana • Coordinates actual data base needs of the state • Encourages cooperative endeavors between public, educational, private individuals, institutions, or non-profit corporations in the development, enhancement, and sharing of data bases • Provides for the uniformity, accuracy, format, and timeliness of the catalogue • Ensures that data are accessible to all departments and branches of state government • Creates, maintains or contracts with another public entity to provide a clearinghouse for information on location, scope, format, access and availability of data in Louisiana • Provides for the voluntary inclusion of private and non-profit corporation data bases • Defines the "Louisiana Data Base" • Maintains the confidentiality and privacy of protected data while encouraging in such cases to the information as possible by governmental entities and other interested persons
Geographic Information Systems Council	R.S. 49:1053-4	<ul style="list-style-type: none"> • Directs the activities of the Louisiana Geographic Information Center • Establishes GIS policies, procedures and guidelines for the sharing of data among state agencies • Promotes GIS use in Louisiana • Provides a forum for the coordination and cooperation of state GIS efforts • Alleviates funding for state GIS efforts • Coordinates the acquisition of statewide data sets • Facilitates the establishment of an infrastructure for network communication and data exchange among state GIS users • Advises state agencies on the acquisition and implementation of GIS and related services • Coordinates GIS activities in state government with the activities of the Louisiana Data Base Commission

Name	Legal Authority	Purpose
Advisory Council for Technology Access by the Visually Impaired	R.S. 38:509	<ul style="list-style-type: none"> Advise the Louisiana State Board of Commissioners of all matters pertaining to accessibility of public data bases by individuals who are blind or visually impaired and shall perform other duties as assigned by the Louisiana Data Base Commission
State Medical Review Panel	R.S. 38:1219-39.1	<ul style="list-style-type: none"> Review all malpractice claims against the state, its agencies, or other persons covered by this part.
Comprehensive Public Training Program Policy Board	R.S. 42:124	<ul style="list-style-type: none"> Advise the Department of State Civil Service and the Division of Administration on training programs Annals certifications to employees successfully completing all requirements in the management development program
State Employees Incentive Award State Committee	R.S. 38:566.1	<ul style="list-style-type: none"> Empowers agencies to create Agency Employees Incentive Award committees referred to as "agency committees" Approves the structure of agency committees Conducts a yearly review of agency committees Provides oversight authority for agency committees Reviews suggestions which have a statewide impact Requests the legislative auditor to review any and all incentive award programs or suggestions
Committee for the Review and Improvement of Service Procurement (CIRAP)	R.S. 38:1493.1 to 38:1493.3	<ul style="list-style-type: none"> Develops and drafts a comprehensive review of all construction bids for professional, personal, social, and consulting services within all departments of the executive branch of state government Establishes guidelines, procedures, and incentives for the review of contracts for each department Reviews and considers the reports of the individual review teams Develops recommendations for any revisions of current practices, administrative procedures or statutory law Examines the operations of the office of contracted services within the division of administration relative to the activities and responsibilities of that office
Louisiana Engineers Selection Board	R.S. 38:231 (b)	<ul style="list-style-type: none"> Select engineers for professional service contracts to perform the design work on all capital water projects with construction cost greater than \$200,000
Louisiana Landscaps Architects Selection Board	R.S. 38:231 (c)	<ul style="list-style-type: none"> Select professional landscaps architects for professional service contracts to perform the design work on all capital water projects with construction cost greater than \$200,000
Louisiana Architects Selection Board	R.S. 38:231 (a)	<ul style="list-style-type: none"> Select professional architects for professional service contracts to perform the design work on all capital water projects with construction cost greater than \$200,000
IS&S Steering Committee	None	<ul style="list-style-type: none"> Establishes direction and strategic goals for IS&S Coordination with statewide policy implications Mission/stratagemal program of the project
Division of Administration IS&S Management Team	None	<ul style="list-style-type: none"> Reviews change requests and system enhancements and evaluates the impact of those on the central agencies and other systems within IS&S

Name	Legal Authority	Purposes
IMS Standards Committee	None	<ul style="list-style-type: none"> Establishes the minimum standards that a departmental system must meet in order to interface to IMS
Advanced Government Purchasing System (AGPS) User Committee	None	<ul style="list-style-type: none"> Reviews outstanding changes and enhancements to AGPS and recommends a priority ranking of same to the IMS Steering Committee
Contract Financial Management System (CFMS) User Committee	None	<ul style="list-style-type: none"> Reviews outstanding changes and enhancements to CFMS and recommends a priority ranking of same to the IMS Steering Committee
Government Financial System (GFS) User Committee	None	<ul style="list-style-type: none"> Reviews outstanding changes and enhancements to GFS and recommends a priority ranking of same to the IMS Steering Committee
Data Processing Consulting Procurement Support Team	Louisiana Admin. Code, Title 41, 9, (1) and (2), 24(2)(2)(1)	<ul style="list-style-type: none"> Reviews requests for proposals Reviews and assigns agency evaluation of proposals and award of contract Reviews and/or negotiation of contract terms
Employee Payroll Benefits Committee	Louisiana Admin. Code, Title 41, Chapter 3, (2)	<ul style="list-style-type: none"> Reviews current and prospective payroll deduction benefits
Uniform Payroll System Steering Committee	Louisiana Admin. Code, Title 41, Chapter 3, (2)	<ul style="list-style-type: none"> Oversees Uniform Payroll modifications Has oversight responsibility for goal setting and enhancement efforts
Uniform Payroll System Working Committee	None	<ul style="list-style-type: none"> Participates in Uniform Payroll System goal setting and enhancement efforts

Source: Prepared by legislative auditor's staff using the Louisiana Revised Statutes, information from DOA, and the Boards, Commissions, and Like Entities Report to the Legislature.

Appendix D

Division of Administration Performance Data and Analysis Results

Appendix D: Division of Administration Performance Data and Analysis Results

Division of Administration (01-107)	D.2
Program A: Executive Administration	D.3
Program B: Office of the State Inspector General	D.6
Program C: Community Development Block Grant	D.8
Program D: Auxiliary	D.10
Office of Risk Management (21-804)	D.11
Program A: Administrative	D.12
Program B: Other Claims Related	D.13
Program C: Worker's Compensation Related	D.16
Program D: Patient's Compensation - Administrative	D.17
Program E: Contract Litigation	D.18
Program F: Division of Risk Litigation	D.19
Administrative Services (21-805)	D.20
Program A: Administrative Services	D.20
Louisiana Property Assistance Agency (21-806)	D.21
Program A: Louisiana Property Assistance	D.21
Federal Property Assistance Agency (21-807)	D.22
Program A: Federal Property Assistance	D.22
Office of Telecommunications Management (21-808)	D.23
Program A: Telecommunications Management	D.23
Administrative Support (21-809)	D.25
Program A: Administrative Support	D.25
Flight Maintenance Operations (21-829)	D.26
Program A: Flight Maintenance	D.26

Budget Title: Division of Administration (01-100)

(3 initiatives)

Initiatives

The Division of Administration, within the Office of the Governor, is the state's central management, administration, and support agency. The division is headed by the Commissioner of Administration.

- Making more than 1 state initiative (2005) through program identification items is impermissibly unacceptable

Details

No goals are identified for this budget unit.

Source: Prepared by legislative auditor's staff using the 1999-01 executive budget and the results of comparing the performance data of cost centers listed in Exhibit 1-4.

Budget Unit: Division of Administration (01-007)**Program A: Executive Administration****(1) missions, 4 goals, 8 objectives, 30 performance indicators)****Mission**

The Executive Administration Program consists of the Office of the Commissioner and such other subdivisions necessary to provide centralized administrative and support services to all state agencies in a timely, professional, cost-effective manner.

- 1. **Mission Areas (MAs):** administrative support, strategic vision, is organizationally acceptable

Goals

- Goal #1: To facilitate agency planning in order to improve the decision-making process.
- Goal #2: To establish and enhance the general management of the Division of the state.
- Goal #3: To provide efficient and efficient centralized support services to agencies.
- Goal #4: To improve the effectiveness of human resources.

Goal #1: Administrative Support

- 1. 4 (100%) are consistent with the mission
- 2. 1 (25%) agency division and identification
- 3. 3 (75%) agency identification only

Objectives and Performance Indicators

Objective #1: The Executive Administration Program will continue implementation of a state management process that incorporates strategic planning, program budgeting, and performance accountability. Some decisions on objectives, goals, and measures remain discretionary. Further, the program will support efficiency planning, budgeting, and management by making critical demographic and economic data available to users.

- 1. Indicator #1: State Management Process in Place
- 2. Indicator #2: State Management Manual (Management) Updated and Released
- 3. Indicator #3: Number of Departments and Other Agencies That Have Current Strategic Plans Filed with Division of Administration
- 4. Indicator #4: Number of Critical Objectives/Performance in Strategic Planning under the Business Accountability
- 5. Indicator #5: Training/Activities in Strategic Planning and Performance Accountability Provided by Division of Administration
- 6. Indicator #6: Average Number of Requests Per Day Approved by State Management at Current State College
- 7. Indicator #7: Total activities On-Line and Available to Data Users
- 8. Indicator #8: Annual State of the State Report Available in Hard Copy or on Internet

Budget Unit: Division of Administration (D-187)
Program 4: Executive Administration
(1) mission, 4 goals, 8 objectives, 34 performance indicators)

- Indicator #9: In Financial World's (FW) ranking of state governments, Louisiana scored the "1" in category for funds. Only eight other states had higher scores. Special note: our press in Louisiana's annual issue of Top State publications used to associate Budget Program for executive salaries.

Objective #2: The Executive Administration Program will provide timely, efficient, accurate, complete financial information of the state's (consolidated financial) operations, including addresses of expenditures based on work programs and preparation of the economic budget of the state.

- Indicator #1: Monitor of State Operations with Program Budgeting System
- Indicator #2: Balanced/Budget or Budget Prepared and Presented on Time

Objective #3: The Executive Administration Program will provide accurate and timely financial reporting for the state.

- Indicator #1: Four of the last six annual state government audits have issued qualified/objectional
- Indicator #2: Louisiana has received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada for its comprehensive annual financial reports for FY 1999-00, FY 1998-99, FY 1997-98, and FY 1996-97.

Objective #4: The Executive Administration Program will assure timely, efficient management of the state's related general and special projects. Specifically, the program will continue to (1) provide administrative functions relating to rental, purchase, maintenance or construction of any building, structure, or space to be used by state administrative agencies for housing provided to the public or awarded to lessees; (2) complete the Statewide Facility Management System database and provide monthly access to the database; and (3) maintain the State Land and Building Inventory.

- Indicator #1: The state owned more than 200 million acres of land in 1997. I did also intend to report for 94 parcels.
- Indicator #2: The approximately 4,000 structures in the state (land and building inventory total more than 70.4 million square feet) include an increasing replacement cost exceeding \$0 billion.
- Indicator #3: The state currently leases 3.1 million square feet of commercial space at a cost of \$20 million per year.

Objective #5: The Executive Administration Program will assure compliance of state agency contracts for professional, personal, consulting, or social services contracts expiring of term and obligations.

- Indicator #1: Number of Contract Renewed
- Indicator #2: Increased Time for Review of Contracts (6 Days)

Objective #6: The Executive Administration Program will increase the quality, efficiency, and cost effectiveness of contracted support services. Specifically, the program will continue to provide and improve contracted purchasing and payroll services to state agencies and will maintain administrative data processing services to support administrative services.

- Indicator #1: Average Monthly Computer Application Support Hours
- Indicator #2: Average Monthly CRT Hours Used

Budget Unit: Division of Administration (01-107)
Program A: Executive Administration
(1) mission, 4 goals, 8 objectives, 34 performance indicators)

- Indicator 01: Mission/Competency Analysis
- Indicator 02: On-line Payroll System Implementation
- Indicator 03: Payroll System Help Desk Service Providing Statewide Assistance to User Agencies
- Indicator 04: Electronic Deposit of Paychecks Available
- Indicator 05: On-Line Paychecking System Implementation
- Indicator 06: "Time to Go" Initiative with the State's Public Employees

Objective 07: The Executive Administration Program will increase the skills, expertise and productivity of state government's senior executives.

- Indicator 07: Statutes of Work Employee Absentee Compensation Public Training Program (CPTA) Training
- Indicator 08: Number of Claims Contributed by CPTA
- Indicator 09: Statewide Availability of Management Classes
- Indicator 10: Supervisory Classes Available Upon Agency Request
- Indicator 11: Management classes Available Upon Agency Request
- Indicator 12: Professional and Leadership Classes Available Upon Agency Request
- Indicator 13: Service Excellence Practitioner Certified by CPTA
- Indicator 14: Nationally-Certified Management Executives

Objective 08: The Executive Administration Program will enhance development and implementation of the Integrated Operable Information System (IOIS)

No performance indicator was provided.

Additional Related Indicators as follows:

- Indicator 15: IOIS is consistent with program's Agreement goals
- Indicator 16: IOIS is successful
- Indicator 17: IOIS is maintained
- Indicator 18: IOIS is ready-to-use
 - Information Administration uses the criteria as follows:
 - IOIS measures in help to measure program overall objectives
 - IOIS is in consistent with the objectives
 - IOIS are state wide accessible and user friendly

Source: Prepared by legislative auditor's staff using the 1996-97 executive budget and the results of comparing the performance data with 1995 criteria listed in Exhibit 1.3.

Budget Unit: Division of Administration (DR-187)**Program B: Office of the State Inspector General****(1) mission, 1 goals, 1 objectives, 11 performance indicators)****Mission:**

The Office of the State Inspector General provides the Governor, other statewide elected officials, departments and agency heads, program managers, and the general public with independent investigations and oversight for accountability of state resources.

- **Mission Goals:** 1 of 7 state missions (DR-187) - *strongly-prioritized, strategic mission, is organizationally-assignable*

Goal:

To promote high levels of integrity, efficiency, economy, and effect across its state government operations.

- **Goal 1 (strongly-prioritized):**
 - 1 (100%) compliance with the mission
 - 1 (100%) plan in direction and definition

Objectives and Performance Indicators:

Objective: The Office of the State Inspector General will continue to maintain its role in appropriate reduction of costs regarding department, agency, program, and/or project costs; resources that are brought to its attention; support all other investigations when warranted; assist in building those activities identified, assist in increasing transparency to those activities and/or program management to current problems identified. It will also process and monitor all requests, opinions, and complaints of the general public received through the LA-CAGSIS 1-800 telephone line, provide highly professional, independent, and relevant reviews of major transactions, transactions government, and provide a monthly public affairs section may request assistance in the development and implementation of new programs and systems as well as other management services.

- **Indicator #1:** Show the completion rate of the Office of the State Inspector General has opened approximately 1,500 cases, 97% of which have been closed.
- **Indicator #2:** Office investigations have resulted in reduction of more than \$1.5 million.
- **Indicator #3:** Over \$0 million in being sought in pending litigation.
- **Indicator #4:** Over all people have been being changed or reduced.
- **Indicator #5:** All high-risk cases have been completed.
- **Indicator #6:** The office reports a decrease in the number of reported cases of transparency occurred in recent years. It is not clear that this number is being reported for a decrease in cases generated by the office. For FY 1999/00, the office was open 1,250 cases.
- **Indicator #7:** Average number of calls per day to LA-CAGSIS Line
- **Indicator #8:** Percentage of Cases Involving Investigative Services
- **Indicator #9:** Percentage of Cases Involving Operational Audits

Budget Unit: Division of Administration (01-107)
Program B: Office of the State Inspector General
(1 mission, 1 goal, 1 objective, 11 performance indicators)

- ▶ Indicator 01: Percentage of Cases Involving Management Services
 - ▶ Indicator 02: Percentage of Cases Involving Other Activities
 - Objective 01: Investigate entities as follows
 - 11 (00%) in connection with program or departmental goals
 - 0 (0%) in connection
 - 0 (0%) in connection
 - 11 (00%) in multi-agency
 - Performance Indicators (11 used for program goals)
 - 0 (0%) measures or helps to measure program-level objectives
 - 11 (100%) measures with its objective
 - 11 (100%) are also used to measure, and are included
-

Source: Prepared by legislative monitor's staff using the 1996-97 executive budget and the results of comparing the performance data with core entities listed in Exhibit 1.5.

Budget Unit: Division of Administration (M-187)**Program C: Community Development Block Grant****01 missions, 1 goal, 3 objectives, 13 performance indicators)****Mission**

The mission of the Community Development Block Grant (CDBG) Program is to distribute federal funds from the U.S. Department of Housing and Urban Development (HUD) to eligible eligible local governments, create jobs, and improve the quality of life of low-income citizens.

- 1. Indicators measure 1) administrative (100%), 2) job creation, 3) affordable housing, 4) organizational compliance

Goal

The goal of the CDBG Program is to improve the quality of life of residents of the State of Louisiana through administration of the CDBG's subgrants.

- Goal measurement as follows:
 - 1. 100% to compliance with the mission
 - 1. 100% goal in direction and distribution

Objectives and Performance Indicators

Objective #1: The CDBG Program will complete every element required by statute #11 within annually and be eligible for HUD's 100% allocation by August 1998. Specifically, the program will allocate 100% of the federal allocation within 11 months of receipt from HUD and 100% of the HUD's federal allocation within 1 month of receipt from HUD.

- ▶ Indicator #1: Percentage of CDBG Funds Obligated by Year of Each FY
- ▶ Indicator #2: Percentage of CDBG Funds Obligated by August of Each FY

Objective #2: The CDBG Program will obligate funds and achieve maximum total results in the greatest number of persons searching per dollar and meet the HUD requirement of a minimum of 2% of all beneficiaries be of low and moderate income.

- ▶ Indicator #3: Total Number of Persons Benefiting from Public Facilities, Housing, and Demolition/Rehab Projects
- ▶ Indicator #4: Percentage of Low and Moderate Income Persons Benefiting from Public Facilities, Housing and Demolition/Rehab Projects
- ▶ Indicator #5: Cost Per Person Benefiting from Housing Programs
- ▶ Indicator #6: Cost Per Person Benefiting from Public Facilities and Demolition/Rehab Projects
- ▶ Indicator #7: Number of Jobs Created by Economic Development Projects
- ▶ Indicator #8: Percentage of Jobs Created/Rehabbed for Low and Moderate Income Persons
- ▶ Indicator #9: Cost Per Job-Created/Rehabbed

Budget Unit: Division of Administration (93-00)

Program C: Community Development Block Grant

(1) mission, 1 goal, 3 objectives, 13 performance indicators

Objective 03: The CDBG Program will effectively and efficiently administer subprograms by increasing the number of outstanding grants, submitting timely reports to HUD, and meeting periodic monitoring reports from HUD and the Legislative Auditor by the end of each fiscal year.

- Indicator 01: Number of Local Grants Issued Since of Each Fiscal Year
- Indicator 02: Amount of Local Grants Under Contract
- Indicator 03: Percentage of Local Grants Closed Out During Fiscal Year
- Indicator 04: Number of Findings Occurred Since 10/03
- Indicator 05: Number of Findings Resolved from Legislative Auditor
- Indicator 06: Ratio of Unexpended Funds to Program Interest Accruals
- **Objective 07** meet the following criteria:
 - 3 (100%) grants submitted with program or departmental goals
 - 2 (67%) are successful
 - 2 (67%) are successful
 - 3 (100%) are successful
- Definition: Indicator 07 used the criteria is follow:
 - 4 (20%) success or high success/progress toward objective
 - 14 (70%) are successful with the objective
 - 15 (100%) regular status, successful, and successful

Source: Prepared by legislative auditor's staff using the 1996-07 executive budget and the results of comparing the performance data to user criteria listed in Exhibit 14.

Budget Unit: Division of Administration (D1-005)**Program D: Auxiliary****(3 missions, 0 goals, 0 objectives, 0 performance indicators)**

Mission

Maintenance of the PROACT executive budget

Goal:

The goal is the PROACT executive budget.

Objectives and Performance Indicators

No objectives or performance indicators were provided.

Source: Prepared by legislative auditor's staff using the 2016-17 executive budget and the results of comparing the performance data with cost criteria listed in Exhibit 1.2.

Budget Unit: Office of Risk Management (21-804)

(1 mission, 3 goals)

Mission:

The Office of Risk Management (ORM) was created within the Division of Administration in order to provide a comprehensive risk management program for the State. This auxiliary agency manages all state resources, ensuring property and liability exposures through commercial underwriters as well as self-insuring.

- **Mission meets 3 of 3 criteria (100%):** identify purpose, identify whom, is organizationally appropriate

Goals:

Goal #1: To provide strategic focus to the State of Louisiana

Chart #1: To increase the percentage from five to a national low value

- **Goal met criteria as follows:**
 - 2 of 3 metrics are consistent with the mission
 - 0 of 3 metrics is divergent and undesirable

Source: Prepared by legislative auditor's staff using the 2006-07 executive budget and the results of comparing the performance data with each criteria listed in Exhibit 1-4.

Budget Unit: Office of Risk Management (11-804)

Program A: Administrativa

(1) missions, 6 goals, 1 objectives, 10 performance indicators

Mission

The Administrative Program is charged with dividing the mission from the state's risk management program. The program provides the necessary support to state agencies function and address the administrative costs in providing the necessary services through a variety of risk control.

- **Objective 1 (1 of 1) state objectives (100%):** identify program, identify clients, in organizationally acceptable

Goals

By each year total:

Objectives and Performance Indicators

Objective #1: The Administrative Program will provide all state agencies with adequate resources to its administrative costs, manage all financial operations of the agency in a productive, cost-effective manner, provide efficient and timely services relative values in order to reduce the administrative costs, and provide long-term risk management. In order to maintain a positive representation of state risk in other reports.

- **Indicator #1:** The CRM increases with all state agencies, boards, commissions, colleges and universities. The office maintain an activity log by each unit on a regular daily basis. The results of this log include March (FY 1994-95), the agency finished 1,431,000 percent of total.
- **Indicator #2:** The CRM increases with all state agencies, boards, commissions, colleges and universities. The office maintain an activity log by each unit on a regular daily basis. The results of this log include the in FY 1994-95, the agency received and made 200,000 telephone calls.
- **Indicator #3:** The CRM increases with all state agencies, boards, commissions, colleges and universities. The office maintain an activity log by each unit on a regular daily basis. The results of this log include the in FY 1994-95, the agency finished 1,131 meetings.

- **Indicator #4:** In FY 1994-95, the Accounting Unit wrote 100 e-mail checks by volume.
- **Indicator #5:** In FY 1994-95, the Accounting Unit processed 200 travel-expense reports.
- **Indicator #6:** In FY 1994-95, the Accounting Unit processed 1000 PACS checks for payment of expenditures.
- **Indicator #7:** In FY 1994-95, the Accounting Unit processed 1,000 payroll checks through TIPS.
- **Indicator #8:** In FY 1994-95, the Accounting Unit handled 627 supply requests.
- **Indicator #9:** In addition, 8610 checks were returned in the bank reconciliation procedure.
- **Indicator #10:** The unit processed 1,000 reports from the Claims Management System.
- **Indicator #11:** The unit spent approximately 345 hours in budget preparation and monitoring.
- **Indicator #12:** The unit made 21,000 calls in 15 hours in Division of Risk Logistics requests.
- **Indicator #13:** The Accounting Unit also interact with all related state agencies in the process of billing and collecting premiums for self-insured 100 agencies.

Budget Unit: Office of Risk Management (21.004)
Program A: Administrators
1) missions, 6 goals, 1 objectives, 50 performance indicators

- ▶ Indicator #14: The accounting Unit for Incidents with all related rate operations, in the process of holding and collecting premiums, the unit handled 1,247 floods covered for claims.
- ▶ Indicator #15: The accounting Unit for Incidents with all related rate operations, in the process of holding and collecting premiums, the unit handled 484 emergency claims.
- ▶ Indicator #16: The accounting Unit for Incidents with all related rate operations, in the process of holding and collecting premiums, the unit handled 1,247 floods above-waterfalls.
- ▶ Indicator #17: The accounting Unit for Incidents with all related rate operations, in the process of holding and collecting premiums, the unit handled 34.8 pieces of wood.
- ▶ Indicator #18: In addition, personnel attended 111 meetings.
- ▶ Indicator #19: In FY 1994-95, the Audit and Statistics Unit processed all development data for budget assessment premiums for all state agencies for 10 lines of insurance.
- ▶ Indicator #20: In FY 1994-95, the Underwriting Unit prepared, spread, evaluated and awarded for bids.
- ▶ Indicator #21: In FY 1994-95, the Underwriting Unit issued 631 policy contracts.
- ▶ Indicator #22: In FY 1994-95, the Underwriting Unit issued 38 endorsements.
- ▶ Indicator #23: In FY 1994-95, the Underwriting Unit issued 1,003 amendments of contracts.
- ▶ Indicator #24: In FY 1994-95, the Underwriting Unit issued 31 Member policy reports.
- ▶ Indicator #25: In FY 1994-95, the Underwriting Unit made 1,067 separate copies for the premium rates.
- ▶ Indicator #26: In FY 1994-95, the Underwriting Unit made 25 policy management entries.
- ▶ Indicator #27: In FY 1994-95, the Underwriting Unit made 2,048 contract entries.
- ▶ Indicator #28: In FY 1994-95, the Contract Department issued 1,367 legal contracts.
- ▶ Indicator #29: In FY 1994-95, the Contract Department prepared the expert witness contracts.
- ▶ Indicator #30: In FY 1994-95, the Contract Department issued 171 reworking contracts.
- ▶ Indicator #31: In FY 1994-95, the Contract Unit issued 7 other claims-related services.
- ▶ Indicator #32: The Claims Unit had 14,488 open claims at time 30, 1995.
- ▶ Indicator #33: In FY 1994-95, the Loss Prevention Unit processed 1,768 building approvals.
- ▶ Indicator #34: In FY 1994-95, the Loss Prevention Unit combined 1,076 above-waterfalls.
- ▶ Indicator #35: In FY 1994-95, the Loss Prevention Unit combined 1,076 general results.

Budget Title: Office of Risk Management (15-800)

Program A: Administrative

(1 mission, 6 goal, 1 objective, 33 performance indicators)

- ▶ Indicator 416: For FY 2014-15, the Law Protection Unit conducted 125 total and faculty safety walks.
- ▶ Indicator 417: For FY 2014-15, the Law Protection Unit conducted 118 total and campus safety walks.
- ▶ Indicator 418: For FY 2014-15, the Law Protection Unit conducted 3 water assessments.
- ▶ Indicator 419: For FY 2014-15, the Law Protection Unit conducted 27 OSHA safety training classes statewide.
- ▶ Indicator 420: History of OBM Resources Compared to Commercial Enterprises. OBM/Prevention
- ▶ Indicator 421: History of OBM Resources Compared to Commercial Enterprises. Training
- ▶ Indicator 422: Prevention Model (Index)
- ▶ Indicator 443: Changes in Coverage
- ▶ Indicator 444: Numbers of Open Claims of 1000 \$
- ▶ Indicator 445: Reduction of Total Paid/Spare
- ▶ Indicator 446: Claims Payments by OBM Pre-Medical Loss of Business. Medical/Malpractice
- ▶ Indicator 447: Claims Payments by OBM Pre-Medical Loss of Business. Bond and RROG
- ▶ Indicator 448: Claims Payments by OBM Pre-Medical Loss of Business. Indemnification Tort
- ▶ Indicator 449: Claims Payments by OBM Pre-Medical Loss of Business. Worker's Compensation
- ▶ Indicator 450: Claims Payments by OBM Pre-Medical Loss of Business. All other Lines
- ▶ Indicator 451: Number of Law Protection Building Approvals/Renewals
- ▶ Indicator 452: Total Number of Safety Incidents/Claims
- ▶ Indicator 453: Number of Safety Training/Courses Completed

▶ **Objective 1:** Provide the services that follow:

- ▶ 1.1) Provide a consistent and progressive improvement goals
 - 1.1.1) Provide a measurable
 - 1.1.2) Provide a benchmark
 - 1.1.3) Provide an achievable and time scheduled
- ▶ **Performance Indicators (PI)** used for criteria to follow
 - 1.1.1) Provide a consistent and progressive improvement objectives
 - 1.1.1.1) Provide an achievement with the objectives
 - 1.1.1.2) Provide an achievable and time scheduled

Source: Prepared by legislative auditor's staff using the University's available budget and/or results of comparing the performance data to data criteria listed in Exhibit 1.1.

Budget Unit: Office of Risk Management (11-884)**Program B: Other Claims Related****(1) mission, 0 goals, 8 objectives, 0 performance indicators)**

Mission:

This program provides for the payment of all other claims related expenses except health's Compensation, Contract Obligations, and Division of Real Litigation. The program also covers the cost of independent adjuster fees.

- *Multiple awards of IT claims indicate IT/OTY, although program is operationally unacceptably slow and identify a leak.*

Goals:

No goals were listed.

Objectives and Performance Indicators:

No objectives or performance indicators were listed.

Source: Prepared by legislative auditor's staff using the 1996-97 executive budget and the results of comparing the performance data with commitments found in Exhibit 1-3.

Budget Unit: Office of Risk Management (21.800)
Program C: Worker's Compensation Related
0 activities, 0 goals, 0 objectives, 0 performance indicators

Mission

Administered by the Office of Risk Management, this program provides for the payment of claims effective upon workers injured in the line-of-duty. Law mandates payment of lost time benefits, medical and rehabilitation costs. The program is currently meeting a nearly \$2 million per month.

- *Missed costs (not) over activity (2000) through program, identify claims, is operationally acceptable.*

Goals

No goals were listed.

Objective and Performance Indicators

No objectives or performance indicators were listed.

Source: Request by legislative auditor's staff using the 1999-07 executive budget and the results of comparing the performance data to data criteria listed in Exhibit 1.2.

Budget Unit: Office of Risk Management (11-0184)
Program D: President's Compensation - Administrative
(3 salaries, 6 goals, 6 objectives, 8 performance indicators)

Mission

The program provides the Office of Risk Management's operating expenses necessary for fulfilling its mission as a Compensation Fund.

- **Mission needs:** 1 of 3 core values (2000) - *complete program - description above is organizationally-comparable*

Goals

No goals were listed.

Objectives and Performance Indicators

No objectives or performance indicators were listed.

Source: Required by legislative auditor's staff using the 1996-97 executive budget and the results of comparing the performance data with our criteria listed in Exhibit 1-1.

Budget Unit - Office of Risk Management (01-0184)**Program E: Contract Litigation****(1 mission, 4 goals, 4 objectives, 4 performance indicators)**

Mission:

This program covers the costs of contract for professional legal advice of claims made against the state.

- *Mission needs 1 of 3 new contracts (2004) - although program objectives do not is organizationally appropriate*

Goals:

No goals were listed.

Objectives and Performance Indicators:

No objectives or performance indicators were listed.

Source: Prepared by Legislative Auditor's staff using the 1999-01 executive budget and the results of comparing the performance data with core values listed in Bulletin 1-3.

Budget Unit: Office of Risk Management (21-804)**Program P: Division of Risk Litigation****3 missions, 8 goals, 8 objectives, 9 performance indicators**

Mission:

The program's core claim is litigation that are defended by the Division of Risk Litigation in the Division of Business Development of Justice

- **Primary goals:** Led to cost-effective litigation, through process, strategic plan, program plan, program plan, program plan

Goal:

10 goals were listed

Objectives and Performance Indicators

10 objectives in performance indicators were listed

Source: Prepared by legislative auditor's staff using the 1999 P's executive budget and the results of comparing the performance data with 2000 annual report in October 2001.

Budget Unit: Administrative Services (21,400)

Program A: Administrative Services

(1 mission, 0 goals, 1 objectives, 0 performance indicators)

Mission:

The mission of the Administrative Services Program is to meet economically and efficiently needs for finance and printing for state agencies.

- **Mission needs:** 1 of 7 core missions (2000) - administrative program. Identify those that are organizationally acceptable.

Goals:

No goals were listed.

Objectives and Performance Indicators:

Objective: The Office of Administrative Services will continue to provide cost-effective printing services for state entities in the most efficient, cost-effective manner, thereby reducing duplication of effort.

- **Objective (1) measurable criteria as follows:**
 - 0 (0%) is consistent with program or departmental goal**
 - 1 (25%) is measurable
 - 2 (50%) is measurable*
 - 3 (75%) is measurable
 - 4 (100%) is measurable

*These are no goals with which to determine measurability.

Source: Prepared by legislative auditor's staff using the 1996-97 executive budget and the results of comparing the performance data with cost criteria listed in Exhibit 1-3.

Budget Unit: Louisiana Property Assistance Agency (21-806)

Program A: Louisiana Property Assistance

(1) mission, (2) goals, (3) objectives, (4) performance indicators)

Mission:

The mission of this auxiliary program is to provide proper accountability and distribution of state surplus assets, surplus property, to eligible property considered to be of the highest and best use, availability of qualifying applications to maintain an inventory valued program of all available property to use by the state, and to manage the state surplus in accordance with state land management regulations.

- **Identify assets held by state entities (entity, identify program, identify client, is organizationally compatible)**

Goals:

Its goals were listed:

Objectives and Performance Indicators:

Objectives: The Louisiana Property Assistance Agency (LPA) will continue to effectively place surplus property, which has been declared surplus by state agencies, with other state agencies, political subdivisions, and approved educational, charitable, and religious organizations, pursuant to state law to serve the operational needs of the agency and maintain an acceptable level of retained surplus. This goal is critical to all the state's non-transportable surplus property, track the cost recovery of all surplus property and board management vehicles and treatment for state's financial operations used in order to provide safe, dependable, and cost-effective transportation for state vehicles.

- **Objective (1) results the volume of sales:**
 - **0 (2004) is consistent with program or departmental goal***
 - **0 (2005) is reasonable**
 - **0 (2006) is reasonable**
 - **11 (2007) is reasonable**

*There are no goals with which to determine consistency.

Source: Prepared by Legislative Auditor's staff using data (10/04-07) executive budget and the results of comparing the performance data with each criteria listed in Exhibit 1-3.

Budget Title: Federal Property Assistance Agency (21.607)

Program A: Federal Property Assistance

(1 mission, 8 goals, 1 objective, 8 performance indicators)

History

The mission of the Louisiana Federal Property Assistance Program is to assist in the development and implementation of policies and procedures necessary for the maintenance of federal surplus property by public agencies, institutions, and approved educational and public health organizations.

- Mission: assist LCOA entities (2000) through program administration; is organizationally acceptable

Goals

No goals were listed.

Objective and Performance Indicators

Objective: The Louisiana Federal Property Assistance Program will acquire and distribute useful federal surplus property to eligible agencies and institutions in a cost-efficient manner for the affected recipient.

- Standard: 1 units for enterprise matters

- 4 (90%) is consistent with program or departmental goal**
- 4 (90%) is acceptable
- 4 (90%) is goal-based
- 1 (25%) is results-oriented

**There are no goals with which to determine consistency.

Source: Prepared by legislative auditor's staff using the 1994-97 executive budget and the results of comparing the performance data with other entities listed in Exhibit 1-5.

Budget Unit: Office of Telecommunications Management (21-408)**Program A: Telecommunications Management****(1) mission, 2 goals, 1 objective, 9 performance indicators)****Mission:**

The mission of the Telecommunications Management Program is to provide for and address telecommunications services that safely, securely, and efficiently support the needs of approved governmental units of the State of Louisiana through provision, management, and support of telecommunications products and technologies.

- Mission goals 1 of 1: meet customer (PDRS) through program objectives that is organizationally-completable

Goals:

- Goal #1: To continue to provide existing levels of services to MSU internal and external customers.
- Goal #2: To enhance and develop telecommunications services that meet unmet internal and external needs.

- Goal #1 mission indicator follows:
 - 1 (00%) compliance with performance
 - 1 (00%) joint evaluation and satisfaction

Objective and Performance Indicators:

Objective: The Telecommunications Management Program will ensure customer satisfaction and maintain and provide customer needs as a customer focus, while in integrated solutions. Yearly Request for Proposal bid of services available to state agencies as per the OIG, when per provided (RFP) services, program and system equipment and services for approved (Customer Value Services) to various applications such as emergency, video-conferencing, and distance learning, an appropriate device a long-range Local Services Plan for the State's Public Safety Communications Committee, continue to evaluate compliance of telecommunications services on this website, regional, and state level, and services and evaluate the current operational business process of the OIG with support to business function needs and system software enhancement.

- Indicator #1: Number of RFPs/RFI Issues
- Indicator #2: Number of Services Provided
- Indicator #3: Number of LTRC minutes
- Indicator #4: Number of Training Hours for OIG Employees
- Indicator #5: Cost of LTRC for Users
- Indicator #6: Cost of RFPs for Users
- Indicator #7: (RFP) Response Comments for State of Louisiana
- Indicator #8: Annual Operations Services (RFP) Response to State
- Indicator #9: Number of LTRC Files

Budget Unit: Office of Telecommunications Management (31-600)

Program A: Telecommunications Management

(1) mission, 2 goals, 3 objectives, 9 performance indicators)

- **Objective 1:** meet the needs as follows:
 - 1. (P) (K) coordinate with program or department goals
 - 2. (P) (K) resources
 - 3. (P) (K) bandwidth
 - 4. (P) (K) cost multi-oriented
- **Performance Indicators (PI) and the criteria as follows:**
 - 1. (P) (K) resources and/or departmental projects toward objective
 - 2. (P) (K) cost resources with the objective
 - 3. (P) (K) cost plan, multi-orientable, and/or oriented

Source: Prepared by legislative auditor's staff using the 1994-97 executive budget and the results of comparing the performance data with 2001 criteria listed in Exhibit 1.3.

Budget Unit: Administrative Support (11.080)**Program A: Administrative Support****(1) mission, 1 goal, 1 objective, 0 performance indicators)****Results:**

The mail messages operations generally provide (1) administrative services with printing and delivery of correspondence and U.S. mail, provide for the purchase and application of postage, and provide a more efficient mail-delivery program used for administrative agencies.

- **Strategic needs (1 of 2 over interim (2009):** identify program, identify checks, or implementationally acceptable.

Costs:

To effect a postage savings of 20%.

- Goal needs criteria as follows:
 - 1 (2009) consistent with the mission
 - 0 (2009) given a description and justification

Objective and Performance Indicators:

Objective: The administrative support program will increase productivity and the number of administrative agencies providing administrative services with accuracy and timely delivery to field mail. Agency and program cost-effectiveness and efficient methods concerning mail-related services provided to administrative, executive, and policy-making, management, program and business requirements of selected participating state agencies, and improve the effectiveness of communication between the agencies and participating state or federal government agencies.

- **Objective(1):** ensure the objective is achieved

- 1 (2009) consistent with program or departmental goals
- 0 (2009) not measurable
- 0 (2009) not measurable
- 1 (2009) consistent with mission

Source: Prepared by legislative committee's staff using the (1) of 11 executive budget and the results of comparing the performance data to state criteria listed in Exhibit 1.5.

Budget Unit: Flight Maintenance Operations (21.425)

Program A: Flight Maintenance

(1 mission, 1 goal, 1 objective, 1 performance indicator)

Mission

The mission of the Flight Maintenance Operations Program is to ensure the overall maintenance and care of air-operated aircraft.

- Mission meets a critical public policy objective, therefore should be quantitatively acceptable.

Goal

The program's goal is to have no aircraft accidents caused by equipment malfunctions stemming from inadequate airfield maintenance.

- Goal measurement as follows:
 - 1 (00%) is consistent with the mission
 - 2 (50%) plus a decrease and deviation

Objectives and Performance Indicators

Objective: The Flight Maintenance Operations Program will continue to ensure flight safety, maintain high safety records while minimizing aircraft downtime for repairs, and provide high-quality, efficient and economical repair and loading services for air-operated aircraft.

- Indicator #1: Number of Accidents Caused by Equipment Malfunction Stemming from Inadequacy of Field Maintenance
 - Objective Indicator (1) measurement as follows:
 - 0 (0%) is consistent with the objective
 - 1 (100%) is consistent with the objective
 - 1 (100%) is consistent with the objective
- Objective Indicator (2) measurement as follows:
 - 0 (0%) is consistent with the objective
 - 1 (100%) is consistent with the objective
 - 1 (100%) is consistent with the objective

Source: Prepared by legislative auditor's staff using the 1995-97 operations budget and the results of comparing the performance data with our criteria based in Exhibit 10.1.

Appendix E

Boards, Commissions, and Like Entities Related to the Louisiana Commission on Law Enforcement and Administration of Criminal Justice

Appendix E: Boards, Commissions, and Like Entities Related to the Louisiana Commission on Law Enforcement and Administration of Criminal Justice

Name	Legal Authority	Purpose
Committee for Coordination of Police Services of Elderly Persons	R.S. 11:1211 to 11:1213	<ul style="list-style-type: none"> • Advise the effect of state policy, distribute the burden in the state, and/or the local law enforcement agencies, secure adequate funds in consultation with the governor's Office of Elderly Affairs and the public relations councils on aging and A.A.R.P. representatives in the study of "Trial Program" as an effective response to the problematic crime against elderly persons
Council on Peace Officer Standards and Training (POST)	R.S. 11:1209(A), 11:1210	<ul style="list-style-type: none"> • Develop minimum educational requirements for the training of peace officers • Account law enforcement training costs • Establish minimum law enforcement instructor qualifications and certify individuals based on law enforcement instructors • Inspect and evaluate all law enforcement training centers, programs, and courses to insure compliance with the state's law enforcement training standards • Provide a consulting service for law enforcement education and training centers • Adopt, amend, or repeal relevant regulations to integrate and implement the powers of the council • Withhold or withdraw accreditation from law enforcement training centers and instructors upon a finding that the center, institution, or instructor thereby have failed to conform to certain minimum standards prescribed by rules or regulations of the council • Establish and implement curricula for advanced, in-service, and specialized training centers and to acquire the completion of the courses by training certificates • Assist the Committee for the Coordination of Police Services to Elderly Persons in the development and delivery of training law enforcement professionals involved in the "Trial Program" which includes or may include the elderly and protection of the elderly, police sensitivity to the needs of elderly persons, availability of social and human services

Name	Legal Authority	Purposes
Crime Victims Reparations Board	P.S. 10-1203, 40-1001, 40-1004, 40-1007	<ul style="list-style-type: none"> • Prescribe, distribute and otherwise make available forms for use including applications for reparations • Prepare and distribute pamphlets, informational materials, and application forms, and otherwise assist in making the residents aware of their rights to reparatory forms • Receive, verify and process applications for reparations • Hold such hearings, take such testimony, and make such arrangements as are necessary with respect to any application received by it • Make a written decision with respect to each application received by it and order payment of reparations to victims • Take such other actions and perform such other functions
Drug Abuse Treatment Education (DARE) Advisory Board	Executive Order MAF 90-11	<ul style="list-style-type: none"> • Develop, promote, monitor and evaluate the DARE program throughout the state • Serve as an advisory board to the Louisiana Commission on Law Enforcement and Administration of Criminal Justice
Louisiana Sentencing Commission	P.S. 13:521 to 13:524	<ul style="list-style-type: none"> • Review local and state criminal justice agencies by formulating advisory sentencing guidelines to be considered by the judiciary in determining sentences in particular court cases • Conduct annual reviews on sentencing in Louisiana and advise the governor and legislature on all matters relating to sentencing
Juvenile Justice and Delinquency Prevention Advisory Board	42 USC Chapter 70, § 6021, § 6022, § 6023 (a)(2)(B)-E)	<ul style="list-style-type: none"> • Participate in the development and review of the State juvenile justice plan prior to submission to the supervisory board for final action • Review and comment on all juvenile justice and delinquency prevention grant applications • Advise the state agency and its supervisory board • Submit to the chief executive officer and the legislature of the State, at least annually, recommendations regarding state compliance with the requirements of this law • Cooperate and work together with juvenile courts under the jurisdiction of the juvenile justice system • Advise the State supervisory board and local criminal justice advisory board composition and review progress and accomplishments of projects under the State plan
Drug Control and Violent Crime Policy Board	Executive Order MAF 90-01	<ul style="list-style-type: none"> • Serve as an advisory body to the Louisiana Commission on Law Enforcement and Administration of Criminal Justice • Develop a statewide drug control and violent crime strategy encompassing all components of the criminal justice system

Name	Legal Authority	Purpose
<p>Victim Services Advisory Board (formerly the Crime Victim Assistance Board)</p>	<p>43 USC, 2001 (CC)</p>	<ul style="list-style-type: none"> • Certify that priority shall be given to eligible crime victim assistance programs (providing assistance to victims of sexual assault, spousal abuse or child abuse) • Certify that the funds are made available for grants to programs, which serve previously underserved populations of victims of violent crime • Issue guidelines to implement crime victim assistance that provide flexibility to the States in determining the populations of victims of violent crime that may be under served • Certify that funds awarded to eligible crime victim assistance programs will not be used to supplant State and local funds otherwise available for crime victim assistance • Provide such other information and assistance related to the program of crime victim assistance

Source: Prepared by Legislative Justice's staff using the Louisiana National Database and information from the Louisiana Commission on Law Enforcement and Administration of Criminal Justice.

Appendix F
Agencies' Responses



State of Louisiana

OFFICE OF THE GOVERNOR
L. STEPHEN PERRY
58 JUL 23 11 5:42

L. STEPHEN PERRY
GOVERNOR

M. J. "BOB" ROBERTS, JR.
GOVERNOR

July 24, 1988

Dr. Dan Kyle
Legislative Auditor
1000 North Third Street
P.O. Box 54397
Baton Rouge, LA 70804-0397

Dear Dr. Kyle:

Thank you for the opportunity to comment on the audit and for calling our attention especially to the areas of the prevention of drug and alcohol abuse as well as rural development. In those areas of potential overlap there are entities with different missions and tasks, but we will examine and try to coordinate them in a more enhanced way.

Again, thank you for your time and suggestions.

Sincerely,

J. Stephen Perry
Chief of Staff

jl



State of Louisiana
OFFICE OF ADMINISTRATION

OFFICE OF THE COMMISSIONER

M. J. "BOB" WOODRUF, JR.
COMMISSIONER

MARK C. DROSEN
COMMISSIONER OF ADMINISTRATION

July 9, 1996

Daniel G. Kyle, PH.D., CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

T.C.
P.L.
K.P.
L.C. 7-10-96

Dear Dr. Kyle:

As per Ms. Robinson's June 26, 1996, correspondence to me, I have had my staff review the preliminary draft of the performance audit for the Office of the Governor.

After reviewing the draft, I find no material inaccuracies to this report. I do appreciate your time in the preparation of this report and wish to extend my thanks to Ms. Robinson and her staff for their efforts.

Sincerely,

Mark C. Drosen
Commissioner of Administration

MCD/wm

Enclosure



State of Louisiana

OFFICE OF THE GOVERNOR

State House

MONROE, LOUISIANA

STATE OF LOUISIANA
MONROE, LOUISIANA

H. J. "BOB" PORTER, JR.
GOVERNOR

April 16, 1998

David U. Kyle, Ph.D., CPA, CMA
Legislative Auditor
Office of the Auditor
State of Louisiana
Post Office Box 94397
Tunnoy Rouge, Louisiana 70084-9397

REC'D IN 4 16 1998

Dear Dr. Kyle:

I have reviewed the preliminary results of the Performance Audit you conducted on the Governor's Office of Indian Affairs. It is my opinion that the preliminary findings and conclusions, along with your recommendations, are correct. The Office of Indian Affairs will work diligently to correct any deficiencies and implement the recommendations of your office. This office has made great strides in the year it has had an operational Director and staff. Prior to December 1996, this office was run by the Deputy Chief of Staff and had no formal office setup, files, director, or staff. I will continue to work with Ms. Carolyn Lane in the Office of Planning and Budget to ensure that our Mission Statements and Performance Indicators are as accurate and consistent with our duties and responsibilities as we can make them.

Thank you for your assistance and I look forward to working with you in the future.

Sincerely,


Jerry Studdard
Director, Office of Indian Affairs and
Louisiana Troops to Teachers Placement Assistance Program

cc:

Enclosure



OFFICE OF THE GOVERNOR
STATE OF LOUISIANA

MENTAL HEALTH ADVOCACY SERVICE

OFFICE OF THE GOVERNOR
400 NORTH PULASKI STREET, 11TH FLOOR
BAYOU BOULEVARD, SUITE 1000

MONROE, LOUISIANA
70112-1000
504-386-5000

RECEIVED
MAY 5 1998
P-1: 37

May 4, 1998

David G. Kyle, PH.D., CPA, CFE
Legislative Auditor
Office of the Legislative Auditor
P. O. Box 94387
Haton Rouge, LA 70044-9387

Dear Mr. Kyle,

Recommendation 4.1 of the *Analysis of Program Authority and Performance Data* pertaining to the Mental Health Advocacy Service states that

The Mental Health Advocacy Service should work with the Office of Planning and Budget to ensure that all of the performance data presented in the executive budget are accurately labeled. In addition, the MHAS should develop objectives and performance indicators to meet all of the established criteria.

Since reports that issue the MHAS has already met with the Office of Planning and Budget to help ensure that all the performance data presented in the executive budget are accurately labeled. The MHAS will submit performance data in a format that is easily understood and accurately labeled, and this in turn will be reflected in the executive budget. This format should make it easy to evaluate the relation, goals and objectives. The format will show performance indicators that meet all of the established criteria.

Sincerely,

Kevin Ralston,
Director

1
2
3
4
5
6
7
8
9
10
11
12

State of Louisiana



FAMILY COMMISSIONERS FUND
OVERSIGHT BOARD
OFFICE OF THE EXECUTIVE DIRECTOR
401 Northshore Drive
Baton Rouge, LA 70802
7147 543-5434
7147 543-5434

401 NORTHSHORE DRIVE
BATON ROUGE, LA 70802
7147 543-5434

March 30, 1998

Dr. Daniel G. Kyle, Ph.D., CPA, CFE
P.O. Box 994897
Baton Rouge, LA 70894-9897

Dear Dr. Kyle:

This will acknowledge receipt of correspondence from your office dated March 19, 1998. Due to the lack of essential documentation in this office I am unable to unconditionally confirm the findings of your audit. Consequently, we have nothing on which to question the accuracy of your results.

On page 4 of your report it is noted that "...the board has had little, if any, interaction with OPE." What does the responsibility lie in as to initiating and developing such interaction? I simply want to make sure that OPE had, for the period that is the subject of the audit, timely and adequately advised the board of its duties and obligations relative to comprehensive development of an operational plan.

There is no question that OPE is currently keeping this agency advised of statutory duties and task assignments. I believe this agency complied with all requirements in the submission of its operational plan for the 1998/1999 fiscal year. A copy is attached. As you can see, it includes the mission, goals, objectives, and performance indicators for the board. Additionally, we are in the process of putting together a strategic plan that will be submitted prior to the close of the current fiscal year.

We appreciate the cooperation of your staff in meeting with us for an oral conference. I believe we understand what is expected of this agency in regard to budgetary planning.

Sincerely,

Mike Walsh, Executive Director



INTX 100
 100-100-000-000
 100-100-000-000
 100-100-000-000

STATE OF LOUISIANA
MILITARY DEPARTMENT
 OFFICE OF THE ADJUTANT GENERAL
 JACKSON BARRACKS
 New Orleans 70004-0000
 May 29, 1998

BENNETT C. LAMARCA
 MAJOR GENERAL
 THE ADJUTANT GENERAL

MI "100" 100-100-000-000
 GOVERNOR

TO: Office of the Legislative Auditor
 ATTN: Daniel N. Kyle, Ph.D., CPA, CFE

FROM: Department of Military Affairs
 Colonel Michael Appo *MDA*

SUBJECT: Performance Audit - Military Department

The following responses are submitted to your recent performance audit recommendations:

1. 18.1) The Military Department is currently working with the Office of Planning and Budget to develop consistent and measurable goals and objectives for the Office of Emergency Preparedness. Our 1998-99 Operational Plan and Strategic Plan will also reflect these changes.

2. 18.2) Our legal section is currently reviewing Chapter 3, Part 131 of Title 38 for possible revision or deletion during the upcoming legislative session.

If there are any questions concerning this matter, please call me at (504) 278-8238.

Your cooperation in these matters is always appreciated.

DNA:dgb



W. J. "BOB" ROBERTS, JR.
GOVERNOR

State of Louisiana

OFFICE OF THE COMPTROLLER

Native Houma

2000-2001

FILED IN THE ACCOUNTS
DIVISION FILE

April 20, 1998

Dr. Daniel C. Kyle
Legislative Auditor
1600 North Third Street
Post Office Box 94307
Native Houma, La. 70004

100
101
102
103
104
105
106
107
108
109
110
111
112
113
114
115
116
117
118
119
120
121
122
123
124
125
126
127
128
129
130
131
132
133
134
135
136
137
138
139
140
141
142
143
144
145
146
147
148
149
150
151
152
153
154
155
156
157
158
159
160
161
162
163
164
165
166
167
168
169
170
171
172
173
174
175
176
177
178
179
180
181
182
183
184
185
186
187
188
189
190
191
192
193
194
195
196
197
198
199
200

Dear Dr. Kyle:

We have reviewed the preliminary results of the portions of the performance audit entitled *Analysis of Program Activities and Performance Data for the Office of the Governor* which relates to the Office of Lifelong Learning.

We feel that the deficiencies noted for 1996-97 are essentially accurate and appreciate that the improvements made in 1997-98 were noted in the report. As reported, the functions of this office have been altered in the last two years in that the Louisiana Workforce Commission and administration of the School-to-Work initiative have become the primary functions of the office. The literacy programs that were the primary focus of this office for years are being shifted to the Department of Education for the 1998-99 fiscal year. In view of that, this office will propose legislation for the 1999 regular session to amend R.S. 13:2901 (A) to properly reflect the changes in functions and responsibilities of the office. The legislation may also include a change in name.

We agree with the recommendations of the report relative to the agency's mission statement, goals, objectives and performance indicators. We have been working with the Office of Planning and Budget (OPB) to bring our operational plan into conformity with the criteria and guidelines established in OPB's *Management*. We are hopeful, in fact, of having improved performance indicators amended into the 1998-99 general appropriations bill by the House Appropriations Committee.

Thank you for your assistance.

Sincerely,
Chris Weaver

Chris Weaver
Director



State of Louisiana

OFFICE OF WOMEN'S SERVICES
1680 NORTH THIRD ST., SUITE 1114000, P.O. BOX 48000
Baton Rouge, LA 70804-0000
(504) 382-0960
FAX: (504) 382-0959

Ms. D. "Maui" Kyle, Jr.
Baton Rouge

Page 1 of 4
Tuesday, 11/24/2009

May 22, 1998

Daniel G. Kyle, CPA, CFE
Legislative Auditor
State of Louisiana
1680 North Third St
Baton Rouge, Louisiana 70804-0000

Dear Mr. Kyle:

Thank you for the opportunity to respond to your performance audit draft for the Governor's Office of Women's Services. In reading the preliminary report, it appears that this agency has improved in the 1998-99 budget with regard to acceptable missions, goals, objectives and performance indicators.

There are specific areas of concern mentioned in this audit draft that I would like to address:

1. *The Teen Parent Program does not emphasize pregnancy prevention (pg. 1). Participants in our Teen Parent Program do receive counseling and a prevention message with regard to secondary pregnancies. Although this was stated in the executive budget that we turned in, it was not used.*
2. *... one program function is state law is not reported (pg. 1). It is my understanding that this agency was funded for work with rape and sexual abuse survivors 3 or 4 years ago. That funding is no longer available. However, we continue to work on these issues in a tertiary way through our family violence unit. The function is under consideration for inclusion in the agency's Strategic Plan.*
3. *There appears to be some potential duplication among OWS's programs with respect to job training and counseling (pg. 6). Due to the restrictions placed upon this agency by funding, it is not possible to serve every woman who comes to us requiring services in every OWS program. As a result, OWS Displaced Homelessness programs serve those who are Title II eligible, OWS Training and Employment centers serve ITVA Title III eligible participants. Family Violence programs provide only information and referral to training, not the training itself. Counseling for family violence survivors is defined in legislation as "comprising psychological support and counseling". The domestic violence field understands this to mean "advocacy", not counseling in the usual sense. Advocacy includes interventions on behalf of all battered women, and on behalf of program and services for battered women. So the counseling/advocacy is targeted specifically to the societal issue of domestic violence as well as the individual victim.*

4. *The Administrative Program* — the 1998-99 executive budget contains a mission. But no performance indicators (pg 7). Coming up with appropriate Administrative Program performance indicators has been a struggle. However, OWS is addressing this issue in its current strategic planning process.
5. *Family Violence programs* (pg 12). In the upcoming Operational Plan, we will continue to develop measurable objectives that are time bound. Developing indicators that are a mix has been difficult for family violence programs because of the nature of the work.

I thank you again for the opportunity to respond to issues raised in your performance audit. Our goal is to be in full compliance with rules, regulations and expectations of the Legislature. We look forward to working with you to accomplish that.



Vera Clay
Executive Director
Governor's Office of Women's Services



WALTER G. GRAVES
 Chairman
 2, First Floor
 Baton Rouge, Louisiana

BOARD OF TAX APPEALS

STATE OF LOUISIANA
 OFFICE OF THE CLERK
 500 NORTH POINTE
 BATON ROUGE, LOUISIANA 70804-1001

LEOLA WHELAN
 Secretary - Clerk

April 24, 1988

DR. DAVID S. KYLE
 LEGISLATIVE AUDITOR
 STATE OF LOUISIANA
 P. O. Box 94000
 BAYOU BOULEVARD, LA 70804-9000

Dear Dr. Kyle:

The Board of Tax Appeals has reviewed the preliminary draft of the performance audit prepared by your office.

The Board has already taken action on the recommendations listed in the report as follows:

1. The Board of Tax Appeals has contacted the Office of Planning and Budget and informed them that the Board no longer has responsibilities regarding Louisiana industrial tax exemptions and tax credits for businesses dislocated by the construction of the new Mississippi River bridge in New Orleans.
2. The Board of Tax Appeals has worked with the Office of Planning and Budget and has developed goals, objectives and performance indicators for this office. We will continue to work with OPB and to review and revise them as necessary.

Sincerely,

Leola Whelan

Leola Whelan
 Secretary-Clerk

LW:trw



M. A. "Bud" Ruzicka, Jr.
Governor

State of Louisiana
OFFICE OF THE GOVERNOR
Louisiana Commission on Law Enforcement
and Administration of Criminal Justice

Michael A. Ruzicka
Executive Director

May 4, 1998

Dr. Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor
1000 North Third Street
P.O. Box 94397
Haton Rouge, LA 70094-9397

Dear Dr. Kyle:

The Commission on Law Enforcement has reviewed its portion of the preliminary draft report of the "Analysis of Program Authority and Performance Data" for the Office of the Governor.

The Commission is working with OPR on developing measurable and time bound objectives and have been in the process of recalibrating our performance indicators with them.

The Commission constantly reviews functions within the Agency and strives to ensure that both Boards providing services to victims, Crime Victims Reparation and Victim Services Advisory, do not overlap, but provide a comprehensive coordinated service to victims. The Boards are created separately because their programs are funded from different sources with different requirements, and the services available to victims are also different. To enhance coordination of the two boards, there is a board member serving on both Boards.

Sincerely,

Michael A. Ruzicka
Executive Director

000



STATE OF LOUISIANA
 OFFICE OF DEPARTMENTAL ADMINISTRATION
 DEPARTMENT OF VETERANS AFFAIRS

28 JUL -2 AM 8:20

June 25, 1998

Greg B. Stairland
 Executive Director

Dr. Donald H. Kyle, III, (754, 471)
 Office of the Legislative Auditor
 P. O. Box 94597
 Baton Rouge, LA 70804-9597

Dear Dr. Kyle:

This is in response to your June 24, 1998, correspondence regarding the draft report of preliminary results of the recent performance audit of the Department of Veterans Affairs.

The Department of Veterans Affairs and War Veterans Homes will use the report and recommendations in future preparations of planning and budgeting information. We will work with the Office of Planning and Budget, as we have in the past, to clearly define the Department's goals, objectives, and performance indicators to meet the established criteria.

Sincerely,



Greg B. Stairland
 Executive Director

DNK:pub

- c. Mr. Robert Hayes, Assistant Administrator
- Mr. James C. Egan, Administrator, LWVH (Auburn)
- Mr. James K. Houston, Administrator, NLS/WYH (Monroe)



STATE OF LOUISIANA

GOVERNOR'S OFFICE OF ELDERLY AFFAIRS

P. O. Box 60074

Baton Rouge, LA 70806-0074

(504) 343-7100

FAX (504) 342-7100

M. J. "Burr" Beaman, Jr.
Governor

May 3, 1998

Dr. Daniel G. Kyle, CPA, CFE, Legislative Auditor
1000 North Third Street
P. O. Box 94899
Baton Rouge, LA 70806-0999

RE: Performance Audit

Dear Dr. Kyle:

The Governor's Office of Elderly Affairs (GOEA) is in receipt of your request for an official response relating to your performance audit entitled *Analysis of Program Authority and Performance Data for the Office of the Governor*.

We concur with your findings that the operational plan needed improvement. Corrective measures have recently been put in place.

Thank you for your recommendations. We recognize that external review strengthens our processes.

Sincerely,



Paul P. "Pete" Ardennes
Executive Director

PA: cd

- c: Bobby Fontenot, Audit Manager
- Karen Ryche, Compliance and Planning Manager

Appendix G

Office of Planning and Budget's Response



State of Louisiana
DIVISION OF ADMINISTRATION

OFFICE OF PLANNING AND BUDGET

MARK C. GREENBERG
COMMISSIONER OF ADMINISTRATION

1118
6:00
7:00
7:15
7:30
7:45
8:00
8:15
8:30
8:45
9:00

1118
6:00
7:00
7:15
7:30
7:45
8:00
8:15
8:30
8:45
9:00

July 18, 1998

Daniel O. Kyle, Ph.D., CPA, CFII
Legislative Auditor
Post Office Box 94597
Baton Rouge, LA 70804-5977

RE: Analysis of Program Authority and Performance Data for the Office of the Governor

Dear Dr. Kyle:

Thank you for including members of our staff in the process of your office's performance audit of the Office of the Governor. Our office agrees with most of your recommendations for the improvement of planning and accountability for the agency. However, we would like to comment on a few findings.

In the report, an area for further study indicates the need to assess the validity and reliability of performance indicators. Act 1180 and Act 1465 (R.S. 24:522 (C) (10)) gives your office the ability to study the validity and reliability of performance indicators included in the appropriation bills. Further, Act 1465 requires that each strategic plan include documentation as to the validity, reliability, and appropriateness of each performance indicator, as well as the method used to verify and validate the performance indicators as relevant measures of each program's performance.

Another area for further study indicates the need for a management information system that can readily capture accurate and meaningful performance data. Beginning October 1, 1998, agencies will submit their Performance Program Report via the Internet to the Louisiana Performance Accountability System, the Division of Administration's official performance information database. In addition, the Louisiana Database Commission has begun operations to identify, catalog, and disseminate information on databases.

During your analysis, you discovered that the Governor's Children's Cabinet and the Office of Permits were not included in the 1998-99 Executive Budget. The Office of Permits was not included in the 1998-99 Executive Budget because it no longer exists in the Office of the Governor. The Legislature allowed the Children's Cabinet to sunset in 1997. Act 2 of the 1998 First Extraordinary Legislative Session recreated the Children's Cabinet. Although the Children's Cabinet was recreated after the Executive Budget was processed, performance

information, for the activity was included in Act 19 of the Regular Legislative Session (General Appropriations Act).

As you noted, significant progress in Executive Budget performance information occurred between FY 1998-99 and FY 1998-99. We anticipate further improvements in FY 1999-2000 operational plans as a result of recently completed strategic planning efforts.

We appreciate the role your office contributes to the success of the Louisiana Government Performance and Accountability Act and we look forward to working with your office in the future.

Sincerely,



Stephen R. Winkum
State Director of Planning and Budget

SRW:ash