

TEMPORARY ASSISTANCE FOR NEEDY FAMILIES

DEPARTMENT OF CHILDREN AND FAMILY SERVICES



PERFORMANCE AUDIT SERVICES
ISSUED DECEMBER 22, 2021

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LOUISIANA LEGISLATIVE AUDITOR
MICHAEL J. "MIKE" WAGUESPACK, CPA

December 22, 2021

The Honorable Patrick Page Cortez,
President of the Senate
The Honorable Clay Schexnayder,
Speaker of the House of Representatives

Dear Senator Cortez and Representative Schexnayder:

This report provides the results of our performance audit of the Temporary Assistance for Needy Families (TANF) program. The purpose of this audit was to review the Department of Children and Family Services' (DCFS) implementation and administration of TANF in order to assess the fiscal management of the program, the efficiency of resource utilization, and the effectiveness of state efforts in achieving the program's four goals.

Those goals are:

- Providing assistance to needy families so children may be cared for in their own homes or in the homes of relatives
- Ending the dependence of needy parents on government benefits by promoting job preparation, work, and marriage
- Preventing and reducing the incidence of out-of-wedlock pregnancies and establishing annual numerical goals for preventing and reducing the incidence of these pregnancies
- Encouraging the formation and maintenance of two-parent families

Between fiscal year 2012 and fiscal year 2021, Louisiana received a total of \$1.6 billion in TANF money, or approximately \$163 million per year. States have broad flexibility in terms of how the money is spent as long as they meet at least one of the four goals. In fiscal year 2021, Louisiana funded a variety of programs and initiatives through its \$163 million, including cash assistance and work programs, child welfare, and pre-kindergarten.

According to DCFS, in fiscal year 2021, \$16.1 million (9.8 percent) of TANF funds were spent on the agency's program management costs, including administration (\$14.3 million, or 8.7 percent) and information technology (\$1.8 million, or 1.1 percent). However, this does not include management costs incurred by some TANF contractors.

We found that Louisiana spends more TANF dollars on pre-kindergarten and child welfare and less on cash assistance than many states. For state fiscal year 2021, Louisiana spent 27.9 percent of its

The Honorable Patrick Page Cortez,
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December 22, 2021
Page 2

TANF award on pre-kindergarten and 25.4 percent on child welfare, including emergency assistance. The state also spent 8 percent of its TANF award on cash assistance and 0.8 percent on work programs. In contrast, we found that, on average, states spent 20.6 percent of their TANF grants on cash assistance and 11.7 percent on work activities, such as education, training, and transportation.

We found as well that Louisiana ranks 48th among states for the monthly amount of cash assistance provided. However, DCFS is in the process of increasing cash assistance benefits because they have not changed since July 2000 and are far lower than the national average. The monthly benefit amount for cash assistance recipients in a three-person household will increase from \$240 to \$484, which is equivalent to the national average for a family of three in federal fiscal year 2020.

In addition, we found that DCFS does not collect enough outcome information to determine the overall effectiveness of TANF-funded programs and initiatives. The current performance measures that DCFS uses to monitor and evaluate TANF programs are mostly output and process measures, which are not useful in determining whether programs are effective at meeting goals.

Louisiana also has the lowest Work Participation Rate (WPR) in the nation at 3.5 percent for federal fiscal year 2020. Under the WPR, states must engage a certain percentage of families receiving cash assistance in specific work activities, such as employment, job searches, or vocational training.

The report contains our findings, conclusions, and recommendations. I hope this report will benefit you in your legislative decision-making process.

We would like to express our appreciation to the Department of Children and Family Services for its assistance during this audit.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Mike Waguespack", with a long horizontal flourish extending to the right.

Michael J. "Mike" Waguespack, CPA
Legislative Auditor

MJW/aa

Louisiana Legislative Auditor

Michael J. “Mike” Waguespack, CPA



Temporary Assistance for Needy Families Department of Children and Family Services

December 2021

Audit Control # 40210019

Introduction

We conducted this audit in response to Senate Resolution 107 of the 2021 Regular Session, which requested the Louisiana Legislative Auditor’s office to investigate the implementation and administration of the Temporary Assistance for Needy Families (TANF) program for the purpose of assessing the fiscal management of the program, efficiency of resource utilization, and effectiveness of state efforts at achieving the four goals of the program.

Purpose of TANF. In 1996, the Personal Responsibility and Work Opportunity Reconciliation Act¹ overhauled the federal welfare program,² creating the TANF federal block grant program. The federal government distributes \$16.5 billion in federal dollars annually across all states. The statutory purpose of TANF is to increase state flexibility to conduct a program to achieve the following four goals:³

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

TANF spending. States have broad flexibility regarding how to spend TANF dollars. For instance, states may spend funds on programs and services for needy families with children, regardless of whether families are getting cash aid. According to the Center on Budget and

The broad-purpose of the TANF program is to help the states fund a wide range of benefits, services, and activities to address the effects of, and root causes of, child poverty and economic disadvantage. According to data from the United States Economic Research Service, Louisiana ranked **13th in the nation** in 2019 for total number of people in poverty, as well as for the total number of children in poverty. Specifically, in 2019, there was an estimated 282,297 children living in poverty in Louisiana.

¹ Public Law 104-193 <https://www.congress.gov/104/plaws/pub193/PLAW-104pub193.pdf>

² Prior to 1996, families received monthly cash assistance through Aid to Families with Dependent Children, often referred to as “welfare.”

³ States can also use TANF funds for other activities if they were previously supported under Aid to Families with Dependent Children prior to 1996.

Policy Priorities, core basic assistance activities are cash assistance and work support services, including vocational training, child care, and other services. These core activities meet goals one and two, and recipients must meet certain eligibility requirements, such as being a needy family. States also define “needy,” but not all TANF initiatives require a family to be “needy” in order to receive services. (See Louisiana’s definition in the text box to the right.) Other TANF-eligible activities, considered non-core activities, generally meet goals three and four; target children, parents, or caretaker relatives of minor children; and may not require the person to meet income requirements.⁴ These non-core activities include, refundable tax credits, pre-Kindergarten, and child welfare.

Louisiana defines **needy families** as families who:

- have earned income at or below 200% of the federal poverty level, or
- are receiving Family Independence Temporary Assistance Program (FITAP) grant, Kinship Care Subsidy Program (KCSP) grant, Supplemental Nutrition Assistance Program (SNAP) benefits, Child Care Assistance Program (CCAP) services, Title IV-E, Medicaid, Louisiana Children’s Health Insurance Program (LaCHIP) benefits, Supplemental Security Income (SSI), or free or reduced school lunch.

Source: LAC 67 5501

Federal requirements. Federal law⁵ requires states receiving TANF to develop a state plan that outlines how the state intends to assist needy families with (or expecting) children and provides parents with job preparation, work, and support services to enable them to leave the program and become self-sufficient. The plan must include how the state intends to prevent and reduce the incidence of out-of-wedlock pregnancies, with special emphasis on teenage pregnancies, and establish numeric goals for reduction.⁶ The federal government also requires states to contribute funds annually towards TANF initiatives, which is called the maintenance of effort (MOE) requirement.⁷ States may count toward the MOE any expenditures made for TANF-eligible families for any program that provides cash assistance, administration, child care, education, and training, and other activities to further a TANF purpose.

Administration. Louisiana’s Department of Children and Family Services (DCFS) administers the cash assistance program, work supports, and other programs, such as child welfare. It also contracts with other agencies and providers for other TANF initiatives, such as the Louisiana Supreme Court for the Drug Court Program, the Louisiana Department of Education for the LA-4 pre-Kindergarten program, and various non-profits to provide domestic violence services. The objectives of this audit were to determine:

- (1) **What programs do Louisiana fund with TANF?**
- (2) **How does Louisiana’s TANF spending compare to other states?**

⁴ LAC 67 5501

⁵ 42 U.S.C. §602 (1)(A)(i)

⁶ 42 U.S.C. §602 (1)(A)(v)

⁷ The required percentages of these previous state spending levels vary under different conditions. For example, to receive its federal TANF funds, a state must generally spend state funds in an amount equal to at least 80 percent of the amount it spent on welfare and related programs in fiscal year 1994. If the state meets its minimum work participation rate requirements, then it generally needs to expend only 75% of the amount it spent in 1994.

(3) Are the programs Louisiana funds through TANF effective at meeting the four TANF goals?

Our results are discussed in detail throughout the remainder of the report. Appendix A includes management's response, and Appendix B includes our scope and methodology. Appendix C contains descriptions of each TANF program and fiscal year 2021 spending, and Appendix D contains fiscal year 2022 TANF program changes. Appendix E contains MOE expenditures for federal fiscal years 2016 through 2020. Appendix F contains performance metrics for TANF programs for fiscal year 2020, and Appendix G includes monthly cash assistance cases by parish for July 2012 through July 2021.

Objective 1: What programs do Louisiana fund with TANF?

States have broad flexibility regarding how to spend TANF dollars as long as the programs and initiatives meet at least one of the four TANF goals. Since fiscal year 2012, Louisiana has received approximately \$162.9 million each year, for a total of \$1.6 billion from fiscal year 2012 to fiscal year 2021. To determine what programs Louisiana should fund, staff members from the Legislature, Governor's Office, State Budget Office, and Legislative Fiscal Office met with DCFS, other agencies, and consultants from the National Conference of State Legislatures in fiscal year 2001 to develop a plan for how to better spend TANF funds. At the time, Louisiana had a \$189 million surplus of TANF funds that could only be used for cash assistance programs based on federal law.⁸ As a result, the state began using surplus TANF funds on cash assistance and used the current-year TANF award for various initiatives that could help reduce dependence on government assistance. Many of the programs currently funded through TANF were part of this plan, such as pre-Kindergarten, Drug Court, and family violence prevention, while others have been cut over time, such as after school programs and fatherhood initiatives.

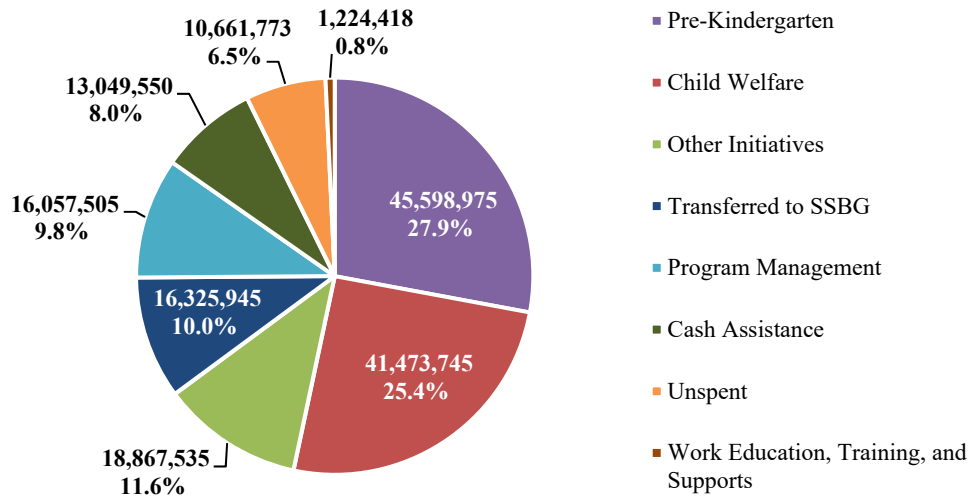
In fiscal year 2021, the state funded a variety of programs and initiatives through its \$163 million TANF award, including cash assistance and work programs, child welfare, and pre-Kindergarten, as well as other initiatives. According to DCFS, it has continued funding the programs that the state has historically funded through TANF. The largest TANF programs, in terms of dollars, are the LA-4 pre-Kindergarten (\$45.6 million, or 27.9%) and child welfare services (\$41.5 million, or 25.4%). In addition, federal law allows states to transfer a total of 30% of the annual grant amount to the Social Services Block Grant (SSBG)⁹ and Child Care and Development Block Grant (CCDBG).¹⁰ Louisiana transferred 10% to the SSBG in fiscal year 2021. States can also spend up to 15% of the grant on administrative costs. According to DCFS, approximately 8.7% of funds went towards administrative purposes. In addition, states can carry forward or save unspent TANF dollars. Exhibit 1 shows Louisiana's TANF spending for state fiscal year 2021.

⁸ In 2009, 42 U.S.C. § 604 was amended to allow states to use surplus TANF funds for any TANF program, not only cash assistance programs.

⁹ The SSBG is a flexible funding source that allows states to tailor social service programming to their population's needs to help achieve goals to reduce dependency and promote self-sufficiency, protect children and adults from abuse and neglect, and help individuals who are unable to take care of themselves to stay in their homes or find the best institutional arrangements.

¹⁰ CCDBG authorizes the Childcare and Development Fund (CCDF), which is a federal and state partnership program that provides financial assistance to low-income families to access child care so they can work or attend a job training or educational program. In addition, states use CCDF to invest in quality to benefit children by building the skills and qualifications of the teacher workforce, supporting child care programs to achieve higher standards, and providing consumer education to help parents select child care to meet their needs.

















**Exhibit 1
TANF Spending*
State Fiscal Year 2021**



*The total federal TANF grant for state fiscal year 2021 was \$163,259,446.

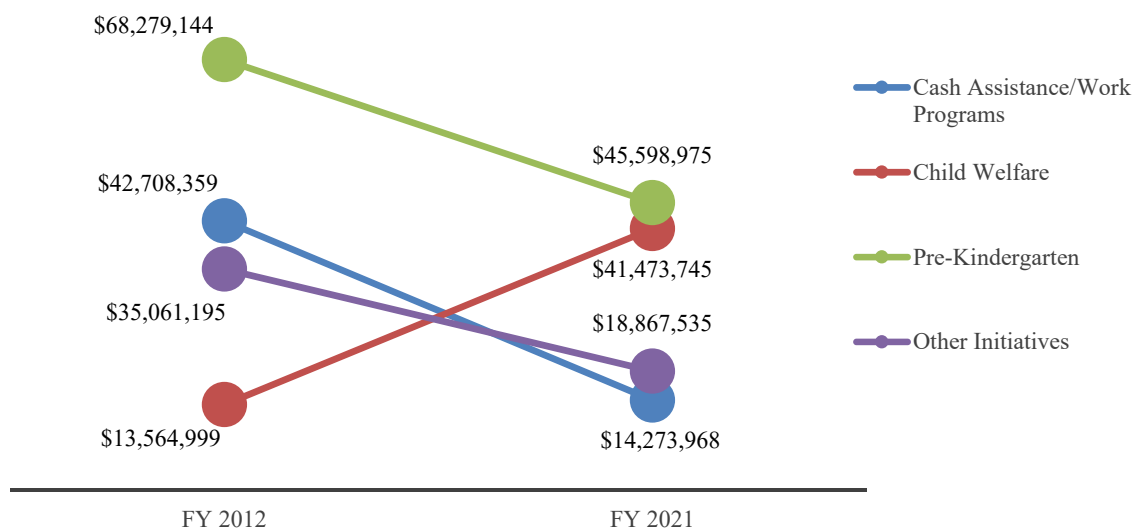
Source: Prepared by legislative auditor's staff using information provided by DCFS.

DCFS administers the cash assistance and work programs, as well as child welfare programs. For the other programs and initiatives, it enters into contracts with other agencies and providers. For example, DCFS contracts with the Louisiana Supreme Court to administer the Drug Court Program. It also contracts with the Louisiana Department of Education (LDE) for the LA-4 pre-Kindergarten program, who then subcontracts with local education agencies (LEAs) across the state. Exhibit 2 outlines the TANF-funded programs and initiatives for fiscal year 2021. See Appendix C for descriptions and more information about each TANF program and initiative.

Exhibit 2: Fiscal Year 2021 TANF-Funded Programs and Initiatives		
Pre-Kindergarten (Contracted with LDE)		
	Pre-Kindergarten \$45.6 Million	Provides high-quality early childhood education to at-risk four-year-olds in public schools and charter schools
Child Welfare		
	Child Welfare \$30.2 Million	Child Protection Investigation (CPI) services that assess the validity of a report of child abuse or neglect involving children to determine whether an emergency exists and, if necessary, develop a safety plan which may include emergency removal and placement
	Emergency Assistance \$11.2 Million	Provides services, such as case management and planning, to children who are removed from their parents by the courts and are in foster care
Cash Assistance and Work Programs		
	Family Independence Temporary Assistance Program (FITAP) \$5.3 Million	Provides cash assistance to eligible needy families with children
	Kinship Care Subsidy Program (KSCP) \$7.8 Million	Provides cash assistance to caregivers who have legal guardianship of minor relatives
	Strategies to Empower People Program (STEP) \$1.2 Million	Work activities program that requires active participation for work-eligible FITAP recipients so they may achieve self-reliance through employment and increased workplace literacy
Other Programs and Initiatives (Contracted with Other Entities)		
	Abortion Alternatives \$717,000	Intervention services to help ensure healthy, full-term pregnancies as an alternative to abortion
	Community Supervision \$810,000	Court ordered Office of Juvenile Justice (OJJ) supervision of youth in the community as a result of an adjudication and disposition to prevent removal from their home
	Court Appointed Special Advocates \$4 Million	Representatives advocating for needy children identified as abused or neglected who are at risk of being placed in foster care, or already are in foster care
	Drop Out Prevention (JAG) \$2.1 Million	Aims to reduce the dropout population of Louisiana’s youth by keeping them actively engaged in age-appropriate educational settings that lead to a recognized high school exit
	Drug Court \$3.9 Million	Services for individuals with drug-related criminal charges including non-medical treatment, assessment, counseling, education and training
	Family Violence \$3.1 Million	Rural outreach, community collaboration training about domestic violence, and services to victims and their children including emergency shelter
	Homeless Initiative \$1 Million	Services to homeless families such as case management, education/employment opportunities, community referrals, and housing options
	Nurse Family Partnership \$2.4 Million	Nurse home visitation services to low-income, first-time mothers starting in early pregnancy and continuing through the first two years of the child’s life
	Substance Abuse \$847,000	Funds substance abuse treatment for members of needy families
	Vulnerable Communities and Peoples \$115,000	Stabilizes families and improves economic opportunities by reducing and/or eliminating disparities through research and development, community networking and partnership referrals, employment assistance, and legal services
Source: Prepared by legislative auditor’s staff using information from the Louisiana Administrative Code and information from DCFS.		

Between fiscal years 2012 and 2021, TANF dollars for child welfare programs increased by 205.7%, from \$13.6 million in fiscal year 2012 to \$41.5 million in fiscal year 2021. TANF dollars for child welfare fund the CPI program¹¹ that investigates allegations of child abuse and neglect and the emergency assistance program that provides services, such as case management and planning, to children who are removed from their parents and are in foster care. Exhibit 3 shows the changes in TANF spending from fiscal year 2012 to fiscal year 2021.

**Exhibit 3
Changes in TANF Spending*
Fiscal Years 2012 and 2021**



*These figures may include some administrative costs associated with these programs.
Source: Prepared by legislative auditor's staff using information provided by DCFS.

According to DCFS, in fiscal year 2021, \$16.1 million (9.8%) of TANF funds were spent on DCFS program management costs, including administrative (\$14.3 million, or 8.7%) and IT costs (\$1.8 million, or 1.1%). However, this does not include management costs incurred by some TANF contractors, because DCFS does not capture this information. According to federal law,¹² states cannot spend more than 15% of funds on administrative purposes. Administrative dollars can pay for administrative staff salaries, such as the salary for a program administrator, and are not counted if an individual or provider offers services directly to clients, like a counselor or a case manager. In addition, administrative costs include procurement and contract costs, program monitoring, fraud and abuse units, equipment, and supplies. When DCFS contracts with an agency or entity, the contracts often include a provision for how much can be spent on administrative costs; however, not all administrative costs incurred by contractors are included in DCFS’s administrative costs calculation. For example, the administrative costs for Drug Court, LDE’s LA-4 pre-Kindergarten program, and Abortion Alternatives, are not included in DCFS’s calculation. In addition, when DCFS contracts with an agency or entity that then subcontracts with another entity for service provision, any

¹¹ Louisiana also allocates state general fund dollars to fund child welfare programs, including CPI.

¹² 42 U.S.C. § 603.6 (B)

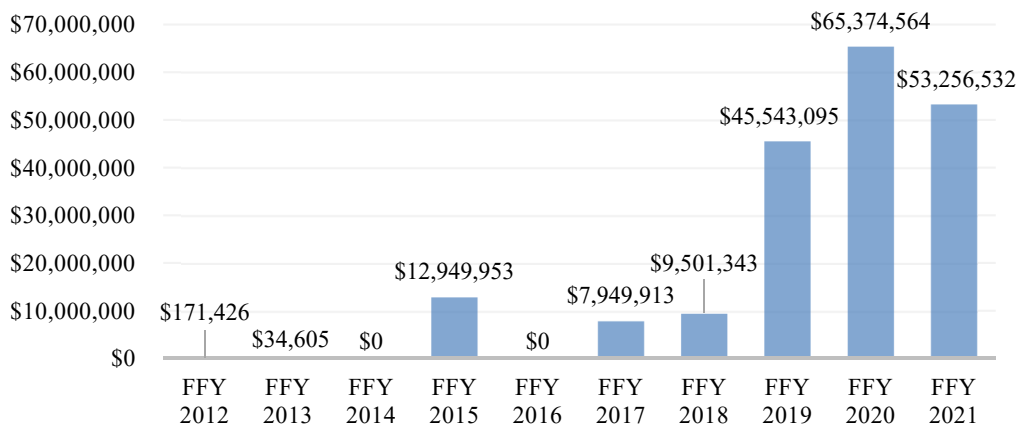
administrative costs from the subcontractors are not included in DCFS’s administrative costs calculation. For example, the LA-4 program, administered by LDE, spends between 2% to 10% of its budget on administrative costs and distributes the majority of its budget to LEAs. However, LDE does not track administrative costs that the LEAs may have. As DCFS’s administrative costs were 8.7% for fiscal year 2021, it is not likely that DCFS is exceeding the 15% administrative cost cap, even with the administrative costs from the contractors. However, capturing all administrative costs using TANF funds could help DCFS ensure that it is meeting the federal cap.

As of 2019, **31 states and the District of Columbia** have a DAP program that offer short-term, non-recurrent benefits that may range from \$750 to \$2,500.

Source: Prepared by legislative auditor’s staff using information provided by DCFS.

Between federal fiscal year 2019 through 2021, DCFS had surplus TANF funds that it carried over to the next fiscal year, ranging from \$45.5 million to \$65.4 million. States are allowed to save unspent funds or carry them over to future years. Other states commonly have carryover funds from the previous fiscal year. For example, in federal fiscal year 2020, 45 states had carryover funds, ranging from \$866,064 in Iowa to \$730.3 million in Tennessee. According to DCFS, it had larger surpluses the past three years for a variety of reasons, including the reduction in TANF caseload, which created a decrease in contract related spending; a shift in case management, employment, and training services contracted through the Louisiana Workforce Commission; and the COVID-19 pandemic. During this time, DCFS worked with the Louisiana Budget Project and the Policy and Research Group to find evidence-based practices that would support children and families in poverty. DCFS management stated that it plans to use the surplus funds to make changes to the TANF program, including its cash assistance programs, beginning in fiscal year 2022. Exhibit 4 shows the amount of surplus funds carried over for federal fiscal years 2012 through 2022.

**Exhibit 4
Unspent TANF Funds Carried Over to the Next Year
Federal Fiscal Years 2012 through 2021**



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

DCFS plans to use TANF funds to implement new programs in fiscal year 2022, as well as ones previously funded by TANF. DCFS will launch the Kinship Navigator Program in July 2021, the Diversion Assistance Program (DAP) in late 2022, and the Post-FITAP Transitional Assistance Program in October 2021 because these programs will support children and families in poverty. According to DCFS, these programs align with DCFS's mission of keeping children safe, helping individuals and families become self-sufficient, and providing safe refuge during disasters. The Kinship Navigator Program assists kinship caregivers, who are raising children because the children's parent cannot, with navigating systems, including child welfare, aging, education, housing, and health care. The DAP program helps families offset a temporary crisis by providing economic support on a short-term basis. DCFS is also reinstating the Individual Development Account (IDA) program and the Micro-Enterprise Development program that were previously discontinued due to lack of funding. According to DCFS, these programs were reinstated because they will support children and families in poverty, which is the primary goal of the TANF block grant and meet DCFS's overall mission. Appendix D summarizes DCFS's upcoming changes to the cash-assistance related programs.

To receive federal TANF funds, federal law¹³ requires states to contribute state funds toward TANF purposes, referred to as the maintenance of effort (MOE) requirement.¹⁴ In federal fiscal year 2020, Louisiana counted \$56.2 million towards its MOE requirement, \$50.6 million (90%) of which was from college scholarships to low income students and the state Earned Income Tax Credit (EITC). States may count toward the MOE any state expenditures made for TANF-eligible families, as long as they meet one or more of TANF's four goals. DCFS has Memorandums of Understanding with the Louisiana Office of Student Financial Aid (LOSFA), LDE, and the Louisiana Department of Revenue (LDR) to count TANF-eligible recipients as MOE expenditures. In federal fiscal year 2020, \$31.4 million of Go Grants and TOPS scholarships to TANF-eligible students counted towards the MOE, and \$19.2 million of EITC counted. Over the past five federal fiscal years, the state has consistently used expenditures for these scholarships and EITC to meet MOE requirements, making up approximately 75% of the MOE funds for those years. Louisiana has other state programs that it could use to count towards the MOE requirement, such as the State Child Care Tax Credit, but historically it has used Go Grants and eligible TOPS expenditures and EITC. Exhibit 5 shows the programs that have counted as MOE for fiscal year 2020, the associated TANF goal it meets according to the Louisiana Administrative Code, the total amount expended on those programs, and the amount and percentage counted as MOE. See Appendix E for MOE expenditures for federal fiscal years 2012 through 2020.

¹³ 42 U.S.C. § 609

¹⁴ The required amount of MOE required varies under different conditions. For example, to receive its federal TANF funds, a state must generally spend state funds in an amount equal to at least 80% of the amount it spent on welfare and related programs in fiscal year 1994. However, if a state meets its minimum work participation rate requirements, then it generally need expend only 75% of the amount it spent in fiscal year 1994.

Exhibit 5 Programs Counting as TANF MOE Federal Fiscal Year 2020		
Program	TANF Goals	Description, Eligibility, Total Amount Expended in FFY 2020 and the Percentage of Total MOE
LOSFA – Go Grants and TOPS scholarships	TANF goal 3, to prevent and reduce the incidence of out-of-wedlock pregnancies, by providing financial aid to eligible students who are pursuing postsecondary education, which provide students with tools necessary to reduce risky behaviors and increase positive decision making.	<p>\$31,403,007 (55.8% of \$56.2 million). Financed by state general funds and the TOPS Fund statutory dedication.</p> <p>Go Grants are need based student financial aid grants that supports nontraditional and low-income students. Eligible students must be receiving a federal Pell grant and have remaining financial need, according to the formula established by the Board of Regents. TOPS is a state scholarship program for Louisiana residents, and to be counted as MOE, TOPS recipients must simultaneously receive a Go Grant and be a dependent.</p> <p>For 2021, the average parent income for Go Grant/TOPS recipients counting towards MOE was \$31,250 and the average estimated family contribution was \$1,145.*</p>
EITC	TANF goal 2, to end the dependence of needy parents on government benefits by promoting job preparation, work, and marriage.	<p>\$19,235,529 (34.2%). EITC is a credit from collections.</p> <p>Eligible for Louisiana’s EITC if claimed the federal EITC. Louisiana’s EITC is 5% of the federal tax credit.</p> <p>For 2021, earned income and adjusted gross income must both be less than \$47,915 with two children.</p>
Nonpublic Schools Early Childhood Development Program (Private Pre-Kindergarten)	TANF goal 3, to prevent and reduce the incidence of out-of-wedlock pregnancies, and TANF goal 4, to encourage the formation and maintenance of two-parent families by placing children in learning environments at the pre-school level to foster an interest in learning, increase literacy levels, and increase the likelihood of developing responsible behavior.	<p>\$5,599,379 (10.0%). Financed through state general fund dollars and statutory dedications.</p> <p>Provides full day pre-K programming in state-approved private preschools and child care centers to four-year olds from low-income families.</p> <p>Income limit is 200% of the Federal Poverty Limit. For example, in 2021, a family of three’s gross annual income is \$43,920 or less.</p>
<p>*Based on unaudited FAFSA data. Source: Prepared by legislative auditor’s staff using information from the Louisiana Administrative Code, DCFS, and LOSFA.</p>		

Recommendation 1: To ensure transparency of administrative costs, DCFS should determine how much administrative costs are associated with each contract and subcontract to capture the complete amount of TANF dollars spent on administrative costs.

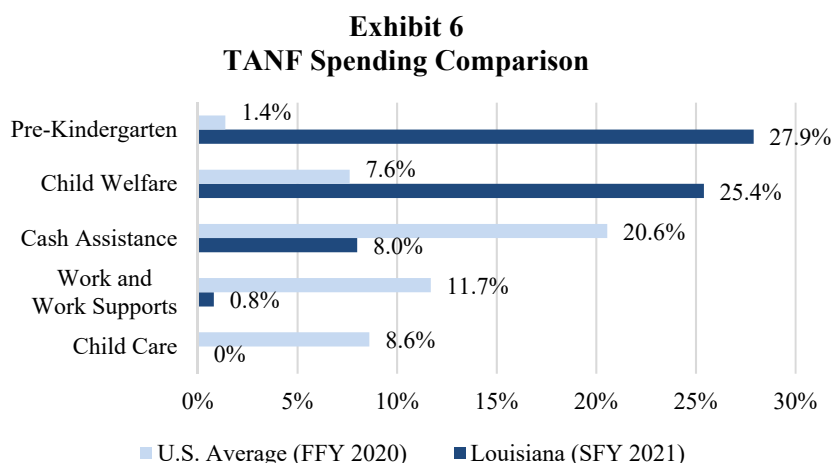
Summary of Management's Response: DCFS management agrees with this recommendation and stated that it has contracted with a vendor specializing in accounting and budget procedures. This contract will be used to develop tracking procedures to ensure administrative costs are captured and reported. See Appendix A for management's full response.

Objective 2: How does Louisiana’s TANF spending compare to other states?

Although states vary on how much of TANF funds they spend on each type of program, most states fund a similar array of programs and initiatives. According to the Center on Budget and Public Policy (CBPP), states across the nation have decreased the amount of TANF dollars spent on cash assistance and commonly use TANF funds to fill budget gaps for other programs. CBPP argues that programs, such as pre-Kindergarten and child welfare, are important investments but states should use funding sources other than TANF for them. Spending in these other categories are often not targeted to families with the lowest incomes and do not support work programs. However, due to the flexibility of TANF, states are allowed to prioritize various programs as long as they are linked to a TANF goal.

Louisiana spends more TANF dollars on pre-Kindergarten and child welfare and less on cash assistance than many states. For state fiscal year 2021, Louisiana spent 27.9% of its TANF award on pre-Kindergarten and 25.4% on child welfare, including emergency assistance. In federal fiscal year 2020, eight states used some TANF dollars to fund pre-Kindergarten programs, and only one other state, New Mexico, spent more than 20% of its TANF dollars on pre-Kindergarten. Thirty-two states used TANF dollars to fund child welfare, and eight states, including Louisiana, used TANF funds for emergency assistance. In addition, Louisiana is one of 19 states that do not spend TANF dollars on child care, while 32 states fund child care with TANF dollars. Exhibit 6 compares Louisiana TANF spending to the national average for some programs.

Cash assistance benefits are intended to be used to meet the basic needs of families, such as, food, shelter, and clothing. In federal fiscal year 2020, on average, states spent 20.6% of their TANF grants on cash assistance and 11.7% on work activities such as education, training, and transportation. In state fiscal year 2021, Louisiana spent 8.0% of its TANF award on cash assistance and 0.8% on work programs. DCFS has two cash assistance programs: FITAP, which provides monthly cash payments to eligible families, and KSCP, which provides monthly cash payments for caretakers to care for relative children in their home. The STEP program provides work supports for work-eligible FITAP recipients. According to 2020 federal TANF spending data, Louisiana ranked 35th among the states and the District of Columbia for the percent of TANF funds spent on basic cash assistance.



Source: Prepared by legislative auditor's staff using information provided by DCFS and from the U.S. Office of Family Assistance.

Louisiana only provides cash assistance to four out of every 100 families in the state living in poverty. In comparison, nationally, 23 families on average out of every 100 families receive cash assistance.¹⁵ States are responsible for determining who qualifies for TANF programs and set the maximum income recipients can earn, the amount of monthly cash assistance benefits for eligible recipients, and any work requirements to qualify for and continue receiving payments. DCFS defines needy and eligibility requirements and promulgates these as rules. In fiscal year 2021, FITAP and KSCP served approximately 12,792 individuals. Appendix G includes monthly cash assistance cases by parish for July 2012 through July 2021.

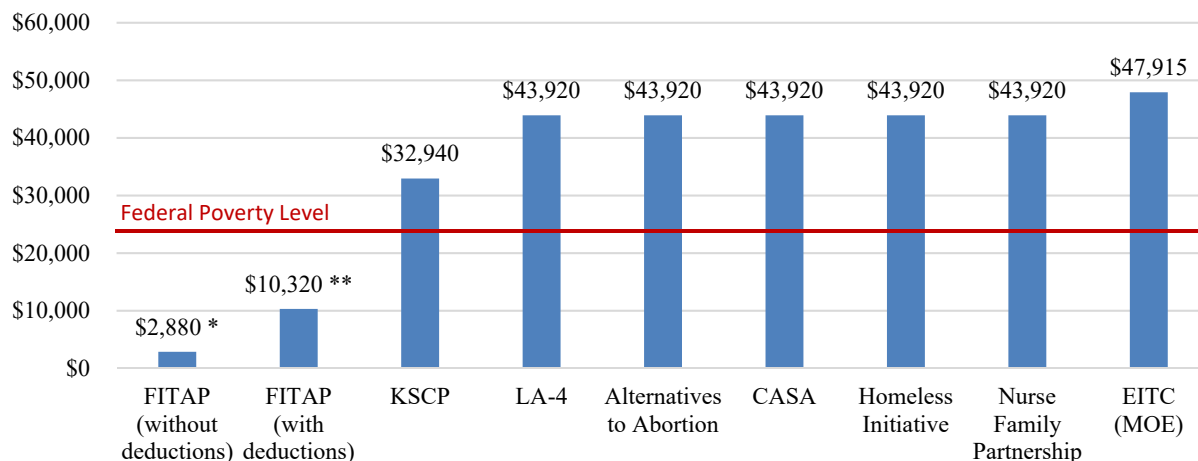
In Louisiana, eligibility for cash assistance is much lower than the federal poverty line, as recipients' total countable income cannot be greater than the monthly benefit amount. For example, the income for a family of three cannot be greater than \$240 per month, which translates to approximately \$2,880 per year with no deductions.¹⁶ If a recipient is employed, DCFS deducts \$120 per month, and DCFS may deduct dependent care costs. For example, in this case a family of three could have \$10,320 in countable income per year and be eligible for FITAP payments.¹⁷ However, eligibility for most TANF programs is based on income levels that are at or below 200% of the federal poverty level. Some TANF-funded programs, such as Drug Court and Jobs for America's Graduates, do not include income limits as part of determining eligibility. Exhibit 7 compares income limits for a family of three to be eligible for various TANF programs.

¹⁵ Federal fiscal year 2019; "Chart Book: Temporary Assistance for Needy Families (TANF) at 25," Center on Budget and Policy Priorities, August 5, 2021

¹⁶ DCFS factors in certain deductions when calculating countable income. For example, it uses a standard deduction of \$120 per month for each employed household member and dependent care deductions.

¹⁷ Estimated annual income based on a recipient receiving the standard \$120 per month deduction for an employed household member and a \$500 per month dependent deduction.

Exhibit 7
2021 Annual Income Limits for TANF Programs for a Family of Three



*Estimated annual income amount based on FITAP monthly income limit. DCFS determines eligibility based on monthly income, not annual income.

**Estimated annual income based on a recipient receiving the standard \$120 per month deduction for an employed household member and a \$500 per month dependent deduction.

Source: Prepared by legislative auditor's staff using the Louisiana Administrative Code, federal poverty guidelines, and information provided by DCFS.

Louisiana ranks 48th among states for the monthly amount of cash assistance provided, but DCFS is in the process of increasing cash assistance benefits because monthly benefit amounts have not increased since July 2000 and are far lower than the national average. The national monthly average is \$484¹⁸ for a family of three while in Louisiana the benefit is \$240. For example, FITAP cash assistance for a single-parent family of three in Louisiana was \$240¹⁹ a month in comparison to the same family size in New Hampshire, which has the highest cash benefit amount, receiving \$1,066 a month in 2019. Exhibit 8 shows the monthly cash assistance benefit amounts for a family of three in southern states. Beginning in January 2022, DCFS will allocate some of the \$53 million in surplus TANF funds to increase the amount of monthly cash assistance for FITAP

Exhibit 8 Maximum Monthly Cash Benefit for Family of Three* for Southern States Federal Fiscal Year 2019		
State	Amount	National Rank
Texas	\$295	38
Louisiana	\$240	48
Alabama	\$215	49
Arkansas	\$204	50
Mississippi	\$170	51
National Average	\$484**	
*Maximum monthly benefit for a single-parent family of three with no income. ** According to research conducted by DCFS staff for fiscal year 2020. Source: "Welfare Rules Databook: State TANF Policies as of July 2019," The Urban Institute, October 2020		

¹⁸ According to research conducted by DCFS staff for fiscal year 2020.

¹⁹ The monthly amount for KCSP recipients is \$222 per eligible child.

and KCSP recipients. The monthly benefit amount for FITAP recipients in a three-person household will increase from \$240 to \$484, which is equivalent to the national average for a family of three in federal fiscal year 2020. KCSP will also increase from \$222 to \$450 a month per child. According to DCFS, Louisiana has the highest rate of childhood food insecurity in the nation, and the survival budget for a family of four in Louisiana is significantly higher than the federal poverty level. Therefore, increasing the FITAP and KCSP grants will positively impact child well-being and food insecurity in our state. DCFS also stated that these changes will not affect the funding levels for other TANF programs and initiatives for five years; however, after that, DCFS will have to make decisions on what and how much it will fund through TANF.

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

Organizations such as the National Performance Management Advisory Commission and the Urban Institute²⁰ have stressed the importance of state agencies developing outcome-based performance measures aligned with overall TANF goals to improve program effectiveness and make data-driven decisions. Such outcome measures could help the state make decisions on what programs to fund through TANF. However, the only performance measure states are required to report to the federal government is the Work Participation Rate (WPR), which measures the number of work-eligible family members receiving cash assistance who are working or engaged in welfare-to-work activities. States are not required to track or report the employment, earnings, and other outcomes of families that have left cash aid. Exhibit 9 outlines each TANF goal and the programs associated with each goal as outlined in the Louisiana Administrative Code.

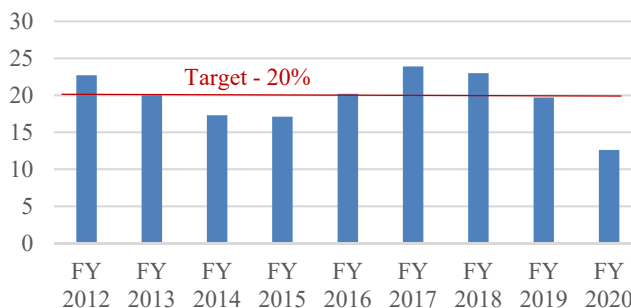
Exhibit 9 TANF Goals and Associated Programs and Initiatives FY 2021	
TANF Goal	Associated Programs/Initiatives
#1 - Provide assistance to needy families so that children may be cared for in their own homes or in the homes of relatives	Child Protection Investigation
	Kinship Care
	Family Independence Temporary Assistance (FITAP)
	Court Appointed Special Advocates
	Strategies to Empower People (STEP)
	Nurse Family Partnership
	Abortion Alternatives
	Homeless Initiative
#2 - End the dependence of needy parents on government benefits by promoting job preparation, work, and marriage	Kinship Care
	Family Independence Temporary Assistance (FITAP)
	Strategies to Empower People (STEP)
	Nurse Family Partnership
	Substance Abuse
	Earned Income Tax Credit – counted towards MOE

²⁰ “A Performance Management Framework for State and Local Government: From Measurement and Reporting to Management and Improving,” National Performance Management Advisory Committee, 2010; “Improving State TANF Performance Measures,” Urban Institute, September 2011

Exhibit 9 (Cont.) TANF Goals and Associated Programs and Initiatives FY 2021	
TANF Goal	Associated Programs/Initiatives
#3 - Prevent and reduce the incidence of out-of-wedlock pregnancies and establish annual numerical goals for preventing and reducing the incidence of these pregnancies	LA-4 Pre-Kindergarten
	Drug Court
	Court Appointed Special Advocates
	Jobs for America’s Graduates
	Nurse Family Partnership
	Go Grants/TOPS Scholarships – counted towards MOE
	Vulnerable Communities and Peoples Initiative
	Nonpublic School Early Childhood Development – counted towards MOE
#4 - Encourage the formation and maintenance of two-parent families	LA-4 Pre-Kindergarten
	Drug Court
	Family Violence
	Nurse Family Partnership
	Abortion Alternatives
	Nonpublic School Early Childhood Development – counted towards MOE
	Vulnerable Communities and Peoples Initiative
Authorized under prior law*	Child Welfare Emergency Assistance
	Office of Juvenile Justice – Community Supervision
*States may use TANF funds that were previously authorized under the Aid to Families with Dependent Children (AFDC) emergency assistance program that was in effect in 1996. Source: Prepared by legislative auditor’s staff using information from the Louisiana Administrative Code.	

Currently, DCFS does not collect sufficient outcome information to determine the overall effectiveness of TANF-funded programs and initiatives. According to DCFS, it is in the process of working with the Blanco Center and Integrated Solutions Group to identify and develop performance measures for contracts to determine effectiveness. The current performance measures that DCFS uses to monitor and evaluate TANF programs are mostly output and process measures which are not useful in determining whether programs are effective at meeting TANF goals. For example, DCFS collects output measures, such as the number of individuals served and the number of sessions conducted, rather than measures to determine overall effectiveness of the programs. As a result, DCFS does not have a data-driven process to determine what TANF programs and initiatives to fund or what expenditures should count towards its MOE requirement. Output measures are useful to

Exhibit 10
Percentage of Individuals Leaving Cash Assistance that Returned to the Program within 12 Months



Source: Prepared by legislative auditor's staff using information from the Louisiana Performance Accountability System.

determine whether programs or contractors are meeting agreed-upon requirements, but not whether the programs are successful.

One outcome-based measure that DCFS does track is the percentage of individuals leaving cash assistance that returned to the program within 12 months. According to DCFS, some people may not return to the program because they found employment, they met the state's 24-month cap for cash payments, they move out of state, or the participation requirements are too stringent and participant's barriers are too high. Exhibit 10 shows DCFS's target and actual performance for this measure for fiscal years 2012 through 2020.

Some states have developed outcome-based measures for TANF programs. For example, Georgia's outcome-based performance measures include increases in family income, the number of former TANF recipients returning to the programs, the number of individuals diverted from cash assistance, and the decrease in the out-of-wedlock pregnancy rate, with a special focus on teens. A 2018 Utah performance audit recommended that its TANF programs strengthen outcome measures, including tracking and benchmarking specific goals and targets pertaining to family income levels, employment status, and growth in earnings. Many outcome measures focus on cash assistance programs; however, as 64.9% of TANF dollars are spent on non-cash assistance programs, developing outcome measures to determine the success of these programs could help ensure that the state funds those programs that are most effective. Appendix F shows all TANF performance measures, including targets and actuals, for fiscal year 2021.

DCFS has not established annual numerical goals for preventing and reducing the incidence of out-of-wedlock pregnancies, which is a federal TANF goal. In fiscal year 2021, eight (42.1%) of the 19 TANF and MOE program and initiatives state that they meet TANF goal 3,²¹ which is to reduce out-of-wedlock pregnancies. However, DCFS does not collect information to determine if these programs have an effect on pregnancy rates. While teen birth rates have declined nationally, Louisiana's decline has not kept pace with the rest of the nation, declining 22.3%, from 35.8²² in 2014 to 27.8 in 2019. The average national teen birth rate decreased 30.9%, from 24.4 in 2014 to 16.9 in 2019. Although there are a variety of factors that affect out-of-wedlock pregnancies, DCFS could develop outcome measures to determine if the TANF programs intended to reduce these pregnancies are effective. Once it develops outcome measures that correlate to the TANF purpose, DCFS could require contractors to measure and evaluate these outcomes.

Between 2014 and 2019, Louisiana ranked **2nd highest in the nation** each year for out-of-wedlock pregnancies, with 54% of pregnancies being out-of-wedlock in 2019. In addition, Louisiana ranked 7th highest in the nation for teen birth rate in 2014 and in 2019 was **3rd highest in the nation**.

Source: Centers for Disease Control and Prevention National Center for Health Statistics

Louisiana has the lowest Work Participation Rate (WPR) in the nation at 3.5% for federal fiscal year 2020. Under the WPR, states must engage a certain percentage of families receiving cash assistance in specific work activities, such as employment, job searches, or vocational training. States must meet a 50% WPR for all families and a 90% rate for two-parent

²¹ Some programs and initiatives also state they meet one of the other TANF goals in addition to goal #3.

²² Out of 1,000 births.

families.²³ If states do not meet these work requirements, then they must contribute more MOE funds. However, states can lower the WPR target rate through caseload reduction credits, which reduces the federal target by a percentage point for every percent of cash assistance caseload decline since 1995.²⁴ Louisiana, along with 28 states, has a 0% WPR target. Therefore, Louisiana complies with the federal WPR target even with at 3.5% WPR rate, which is the lowest in the nation. Other states with a 0% WPR target have higher WPRs, such as Alabama with a 44.3% rate and Mississippi with a 40.3% rate. If cash assistance caseloads rise in the future, the federal WPR target can increase as well.

DCFS administers the Strategies to Empower People (STEP) program which provides needed employment related activities and support services, such as transportation and education, to assist participants in becoming self-sufficient. DCFS requires participants in the STEP program to complete a certain number of work activity hours, which could include job training, job searches, or work hours. These work requirements are reported to the federal government as part of the WPR. Between fiscal years 2016 and 2020, DCFS contracted with the Louisiana Workforce Commission to perform case management services for the STEP program. In fiscal year 2021, DCFS began performing case management services instead because it wanted to make significant investments in employment and training opportunities by changing to a career pathway model. This model is intended to improve client success through direct referrals from DCFS to colleges and non-profits for a multitude of services to address and remove identified barriers. LLA financial auditors found that for the past nine consecutive years, DCFS did not ensure that all work-eligible cash assistance recipients were engaged in work activities and that supporting documentation was not always maintained for work hours, which could affect the state meeting or not meeting its WPR.

TANF performance accountability, measured by the WPR, is a process measure, not a measure of participant outcomes. States have limited incentives to invest in resources that can lead to lasting careers for participants. More specifically, states do not receive any credit for assisting TANF participants in finding steady jobs that provide supporting wages and benefits and receive no credit for employment that lasts beyond a recipient receiving TANF cash benefits. This contrasts with other federally-funded programs that measure employment and related outcomes using the six Workforce Innovation and Opportunity Act primary indicators: short-term employment rate, long-term employment rate, earnings level, credential attainment rate, skill gains, and effectiveness in serving employers.

According to the National Skills Coalition and American Public Human Services Association, the TANF goal of promoting work would be significantly improved if TANF shifted towards an outcomes-based accountability system of rewarding states based on how successful states are assisting TANF participants in getting the skills and credentials necessary to compete in today's labor market. While DCFS has not developed its own outcome-based measures, DCFS states that improvements in work supports are being made by shifting DCFS's focus on a career pathway model. DCFS networks with employers who have a need for skilled

²³ Louisiana is one of 26 states that do not offer cash assistance programs to two-parent families. According to DCFS, it was in jeopardy of losing federal funds because it could not meet the WPR for two-parent families, so it eliminated that part of the program.

²⁴ As part of the 2006 TANF reauthorization, Congress reset the base year for the caseload reduction credit to 2005.

employees, and DCFS assists the client in getting the required training, and connects the client with the employer. For example, DCFS caseworkers identified a client did not have a CDL license but wanted to become a truck driver. The caseworker helped the client get training, the client got her CDL, and was then connected with a trucking company who needs truck drivers.

Recommendation 2: DCFS should establish and track meaningful outcome-based measures to determine whether TANF programs are effective at meeting the TANF goals.

Summary of Management's Response: DCFS management agrees with this recommendation and states that it is presently involved in a procurement project working on different aspects of the contracts and procurement process. The project is developing a process for Performance Standards Identification which will allow vendors and DCFS contract monitors to use a methodology when evaluating the efficacy of contracts. See Appendix A for management's full response.

Recommendation 3: DCFS should establish outcome measures specific to the reduction of out-of-wedlock pregnancies for those programs contracted to meet TANF goal #3. Once established, it should require contractors to measure and evaluate these outcomes.

Summary of Management's Response: DCFS management agrees with this recommendation and states that it will use work being conducted in a Procurement Project and enhancements in technological systems to track mechanisms to provide reports on how many Louisiana citizens are receiving research-based services that reduce out of wedlock pregnancy rates. See Appendix A for management's full response.

Recommendation 4: If DCFS expands its cash assistance programs, it should ensure it can meet a higher Work Participation Rate, if the rate increases due to higher caseloads.

Summary of Management's Response: DCFS management agrees with this recommendation and states that it currently meets the federal work participation for TANF participants. The Department is shifting its program model towards a Career Pathway Model, which engages the workforce ecosystem, develops tailored education and training programs, aligns policies and programs, and measures system change and performance. DCFS will develop contracts that provide services aligning with this model to support the STEP program. This shift will increase the work participation rate annually, with an increase of 3% by the end of 2022, with the goal of incremental increases of 2-5% annually over the next 5 years. See Appendix A for management's full response.

Areas for Further Study

Other than DCFS's cash assistance programs, work programs, and child welfare, DCFS contracts with other agencies and entities for most TANF programs and initiatives, some of which then subcontract with other entities. During the course of the audit, we identified the following areas that may benefit from further study:

Contract monitoring and oversight. DCFS staff conducts contract monitoring of TANF agencies and providers which may include monitoring performance measures, discussing with the providers the progress and results of the project, ongoing plans, any deficiencies, and ensuring compliance with contract requirements. In addition, DCFS approves invoices for reimbursement for some contracts. For example, LDE submits monthly reimbursement requests, which DCFS evaluates to ensure they are allowable under TANF before issuing reimbursement. In a June 2021 internal audit, DCFS auditors identified internal control weaknesses with invoice review, including invoices without adequate supporting documentation. In addition, the auditors found internal control weaknesses over subrecipient monitoring, including performance measures listed in the contract that were not met or not included in monthly reporting and insufficient documentation to determine compliance with the contract. According to DCFS, it is entering into three contracts that will assist in better monitoring through improved vendor budgeting and invoicing, organizational change management, and contract monitoring processes.

As DCFS has identified weaknesses and is taking steps to improve its contract monitoring process, a future in-depth review once improvements are implemented could help determine if weaknesses have been resolved. In 2020, auditors identified a TANF fraud scheme in Mississippi where millions of dollars were diverted from needy families to personal use. Strengthening controls in contract monitoring could improve Louisiana's accountability and identify problem areas.

Accuracy of eligibility determinations. Part of contract monitoring should include reviewing eligibility determinations, which are made by the various contracted entities or the subcontractors. For example, for the LA-4 pre-Kindergarten program, the LEAs that subcontract with LDE determine eligibility, and LDE verifies eligibility as part of its contract monitoring. In addition, for the Drug Court program, the individual judicial districts determine eligibility. For college scholarships that count towards the TANF MOE requirement, each individual college determines eligibility for the scholarships, and LOSFA auditors will review eligibility determinations when it audits each school, once every three to five years. While LLA financial auditors included a review of eligibility determinations for cash assistance programs as part of its 2019 Single Audit procedures,²⁵ a more comprehensive review of eligibility determinations for the various TANF programs made by contractors could help determine whether only eligible individuals receive TANF benefits.

²⁵ In Louisiana's 2019 Single Audit Report, LLA auditors identified non-compliance and control weaknesses relating to TANF income eligibility verification for cash assistance recipients.

APPENDIX A: MANAGEMENT'S RESPONSE



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John Bel Edwards, Governor
Marketa Garner Walters, Secretary

December 20, 2021

Michael J. "Mike" Waguespack, CPA
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Temporary Assistance for Needy Families Performance Audit

Dear Mr. Waguespack:

The following is submitted in response to the recent performance audit on the Department of Children and Family Services' (DCFS) Temporary Assistance for Needy Families Program (TANF). DCFS concurs with the recommendations in the report and our plans to address them are presented below.

The Department of Children and Family Services is committed to meeting TANF goals and continuously improving efficacy and access to services designed to assist needy citizens and develop pathways to self-sufficiency. We work in partnership with state, local and national organizations, and contract with direct service providers, to develop programs that ensure all families have access to the essential supports they need to find sufficient employment to support their families and achieve a career pathway to move and keep them out poverty.

DCFS recognizes that to be successful in meeting TANF goals and addressing the barriers to employment, supporting low-income families and designing programs that develop healthy families, we must ensure TANF contracts align with direct services to our citizens. DCFS is currently working with national consultants, including Mathematica and Public Knowledge, to help us implement successful researched-based practices and ensure efficiency and effectiveness in our contract processes.

We are very proud of the strides we are making to ensure the best use of TANF dollars to serve Louisianians living in the crisis of poverty. We appreciate the work your office did during this audit and the recommendations you have provided that will further enhance the TANF Program in Louisiana.

Recommendation 1: To ensure transparency of administrative costs, DCFS should determine how much administrative costs are associated with each contract and subcontract to capture the complete amount of TANF dollars spent on administrative costs.

DCFS has contracted with a vendor specializing in accounting and budget procedures. This contract will be used to develop tracking procedures to ensure administrative costs are captured and reported. This work is part of a larger project DCFS has established to develop more transparent and consistent practices in our contracts unit. This procurement project is presently underway and will develop policies and procedures and revisions to budgeting, invoicing and payment approvals for DCFS vendors. These procedures will include budget initiations, contract compliance monitoring, invoice approval and vendor payment processes. The procurement project will yield deliverables by March of 2022, with all staff trained and the new processes to begin in June of 2022.



Recommendation 2: DCFS should establish and track meaningful outcome-based measures to determine whether TANF programs are effective at meeting the TANF goals.

As mentioned in the previous recommendation, DCFS is presently involved in a procurement project working on different aspects of the contracts and procurement process. The project is developing a process for Performance Standards Identification. The use of Performance Standards Identification in the TANF contracts DCFS creates will allow vendors and DCFS contract monitors to use a methodology when evaluating the efficacy of contracts. This methodology will ensure contract effectiveness of TANF goals. The procurement project will provide deliverables to DCFS by March of 2022 and complete staff training in June of 2022.

Recommendation 3: DCFS should establish outcome measures specific to the reduction of out-of-wedlock pregnancies for those programs contracted to meet TANF goal #3. Once established, it should require contractors to measure and evaluate these outcomes.

DCFS will use work being conducted in a Procurement Project and enhancements in technological systems to track mechanisms to provide reports on how many Louisiana citizens are receiving research based services that reduce out of wedlock pregnancy rates. The Procurement Project deliverables will be provided by March of 2022 and training and implementation will occur by June of 2022. System enhancements will be completed by December of 2022.

Recommendation 4: If DCFS expands its cash assistance programs, it should ensure it can meet a higher Work Participation Rate, if the rate increases due to higher caseloads.

DCFS currently meets the federal work participation for TANF participants. The Department is shifting its program model towards a Career Pathway Model. The Career Pathway Model engages the Workforce ecosystem, develops tailored education and training programs, aligns policies and programs and measures system change and performance. DCFS will develop contracts that provide services aligning with this model to support the STEP program. These contracts will allow citizens access to services that provide tailored work activities and support to citizens that historically have barriers (literacy, on-the-job training, high school equivalency, etc.) to training and certifications that lead to income adequate to develop self-sufficiency. This shift in our model will increase the work participation rate annually, with an increase of 3% by the end of 2022, with the goal of incremental increases of 2-5% annually over the next 5 years.

If you have any additional questions, please contact Deputy Assistant Secretary Lorrie Briggs. You can reach her at (337) 344-9676 or Lorrie.Briggs.DCFS@la.gov.

Sincerely,



Marketa Garner Walters
Secretary

cc: Shavana Howard, Assistant Secretary, Division of Family Support
Monica Brown, Deputy Assistant Secretary, Economic Stability
Lorrie Briggs, Deputy Assistant Secretary, Workforce Development



APPENDIX B: SCOPE AND METHODOLOGY

This report provides the results of our performance audit of the Department of Children and Family Services (DCFS). We conducted this performance audit under the provisions of Title 24 of the Louisiana Revised Statutes of 1950, as amended. This audit covered fiscal years 2012 through 2021. We reported on both state and federal fiscal years, depending on what information was available. The objectives of this audit were to determine:

- (1) What programs do Louisiana fund with TANF?**
- (2) How does Louisiana’s TANF spending compare to other states?**
- (3) Are the programs Louisiana funds through TANF effective at meeting the four TANF goals?**

We conducted this performance audit in accordance with generally accepted *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide reasonable basis for our findings and conclusions based on our audit objective. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. To answer our objective, we reviewed internal controls relevant to the audit objective and performed the following audit steps:

- Researched relevant federal and state laws, regulations, and policies related to TANF funding, programs, and initiatives.
- Interviewed DCFS staff to gain an understanding of TANF programs and initiatives.
- Obtained and reviewed DCFS contracts and Memorandums of Understanding related to TANF programs and initiatives.
- Obtained and reviewed performance measures for each TANF program and initiative, including targets and actuals for state fiscal year 2021.
- Obtained and reviewed self-reported TANF funding information provided by DCFS for state fiscal years 2012 through 2021.
- Obtained and reviewed self-reported TANF MOE information provided by DCFS for federal fiscal years 2012 through 2021.
- Obtained self-reported detailed information from DCFS on TANF administrative costs for state fiscal year 2021.

- Obtained and reviewed FAFSA data from LOSFA on student scholarships for those counting towards MOE. This data was unaudited.
- Obtained and reviewed state-level federal TANF spending data for federal fiscal year 2020.
- Researched and reviewed publications and best practices regarding TANF spending trends and measuring program outcomes.

APPENDIX C: FISCAL YEAR 2021 TANF PROGRAMS AND INITIATIVES

Initiative/Program	Description	TANF Goals	Federal Amount	% of TANF
LA-4 Pre-Kindergarten	Provides early childhood education to four-year-old children who are considered to be "at-risk" of achieving academic success.	3, 4	\$45,598,975	27.9%
OCS - Child Protection Investigation	Services to assess the validity of a report of child abuse or neglect involving a minor child or children to determine whether an emergency exists and, if necessary, develop a safety plan which may include emergency removal and placement.	1	\$30,232,927	18.5%
Program Management	Cost for program administration including personnel and non-personnel administrative expenses, assessment/service provision, and systems.	N/A	\$16,057,505	9.8%
Emergency Assistance	Provides services to children who are removed from their parents by the courts and are in foster care. Services include case management and planning.	N/A*	\$11,240,818	6.9%
Kinship Care	Lifts the financial burden of qualified relatives caring for a child whose parents are not in the home.	1, 2	\$7,762,444	4.8%
FITAP	Provides a monthly cash benefit to struggling families that have children, or are expecting children. The amount is based on family size. The maximum monthly benefit for a family of three is \$240.	1, 2	\$5,297,976	3.2%
Drug Court/LA Supreme Court	Services to drug court clients that may include non-medical treatment, assessment, counseling, education, and training. Eligible services do not include drug court administrative costs.	3, 4	\$3,894,642	2.4%

Initiative/Program	Description	TANF Goals	Federal Amount	% of TANF
Court Appointed Special Advocate	Representatives advocating for needy children identified as abused or neglected who are at risk of being placed in foster care or, are already in foster care.	1, 3	\$3,992,850	2.4%
Family Violence	Provides services to victims of domestic violence and their children, including rural outreach and community collaboration training for the purpose of educating attendees about domestic violence and available services. Education and training also address the problem of statutory rape. Programs are designed to reach the public, law enforcement, educators, relevant counseling services, and males 18 and older.	4	\$3,057,274	1.9%
Nurse Family Partnership	Serves low-income, first-time mothers by providing nurse home visitation services beginning early in pregnancy and continuing through the first two years of the child's life.	1, 2, 3, 4	\$2,395,177	1.5%
Drop Out Prevention (JAG)	Dropout prevention and recovery program for struggling students to help them earn a high school diploma and for out-of-school youth, to assist them in earning a high school equivalency diploma.	3	\$2,080,029	1.3%
STEP**	Assists recipients of cash assistance to become self-sufficient by providing needed employment-related activities and support services.	1, 2	\$1,224,418	0.7%
Homeless Initiative	Provides services to homeless families which include but are not limited to comprehensive case management, educational and employment opportunities for adult participants, community referrals, life skill modules, and housing options. Direct services provided in response to need or specific crisis and are non-recurrent such as food, clothing, shelter assistance will not be provided more than 4 months.	1	\$958,928	0.6%

Initiative/Program	Description	TANF Goals	Federal Amount	% of TANF
Substance Abuse	Funds the cost of substance abuse non-medical treatment of members of needy families to the extent that funds are available.	2	\$846,894	0.5%
Community Supervision (OJJ)	Provide services to youth and their families as a result of an adjudication and disposition by a court that orders OJJ to supervise youth in their communities in an effort to prevent removal from the home. Referrals may include but are not limited to case management, counseling, and in-home services; parenting education and training, either in-home or out-of-home; diagnostic and evaluation services provided in an attempt to make the most appropriate out-of-home placement; and supervision or non-residential programs for youth who remain in the home.	N/A*	\$810,000	0.5%
Abortion Alternatives	Provides intervention services including crisis intervention, counseling, mentoring, support services, and pre-natal care information, in addition to information and referrals regarding healthy childbirth, adoption, and parenting to help ensure healthy and full-term pregnancies as an alternative to abortion.	1, 4	\$716,684	0.4%
Vulnerable Communities and Peoples Initiative	Stabilizes families and improves their economic opportunities by reducing and/or eliminating disparities through research and development, community networking and partnership referrals, employment assistance, and legal services.	3, 4	\$115,057	0.1%
<p>*Program not required to meet TANF goals because it was previously supported under Aid to Families with Dependent Children prior to 1996. **STEP is the employment program for work-eligible recipients of FITAP and can include services such as case management, work-related activities, transportation, and support. Source: Prepared by the legislative auditor’s staff using Louisiana Administrative Code (LAC Title 67 Chapter 55) and information from DCFS.</p>				

APPENDIX D: FISCAL YEAR 2022 TANF PROGRAMS AND INITIATIVES CHANGES

Program	Description	FYs Previously Administered	Reinstatement Date	Proposed Budget
Diversion Assistance Program	Non-recurrent, short-term cash assistance benefits to assist families during a temporary crisis (e.g. threat of eviction/possible homelessness, escape from domestic violence, utility shut off, disaster), and does not extend beyond four months.	2006-2011	Late 2022	\$5,000,000
FITAP/KCSP Grant Increase	Increases the grant amounts for both FITAP and KCSP, bringing the cash benefit to the national average. In Louisiana, the monthly FITAP max benefit for a 3-person household is increasing from \$240 to \$484, and KCSP benefit amount is increasing to \$450 per child.	N/A	January 2022	\$23,687,635
Individual Development Account	Program to provide asset and savings opportunities to low-income families for specific purposes, like purchasing a home, and provides financial literacy education.	2011	August 2021	\$1,500,000
Kinship Navigator	Provides program supports needed by relative caregivers to ensure children remain safe while in their care. Assists with maintaining connections with birth parents and/or other birth family members, prevent entry into the foster care system, and support the child's overall wellbeing.	2019 (not funded though TANF)	July 2021	\$3,440,000

Program	Description	FYs Previously Administered	Reinstatement Date	Proposed Budget
Micro-Enterprise Development	Provides assistance low-income families who wish to start their own businesses. Examples of micro-enterprises: home-based daycare provider, hairdresser, or mobile automobile mechanic.	2007-2010	August 2021	\$600,000
Post-FITAP Transitional Assistance	Transitional benefits for working families that have left FITAP and continue to face hardships such as income assistance and supportive services.	November 2011 (as part of STEP)	October 2021	\$7,372,400
Source: Prepared by the legislative auditor’s staff using information from the Louisiana Administrative Code and DCFS.				

APPENDIX E: MOE EXPENDITURES

Program	Description	FFY 2016	FFY 2017	FFY 2018	FFY 2019	FFY 2020
LA Office of Student Financial Aid (LOSFA) – Go Grants and TOPS scholarships	Eligible students must be receiving a federal Pell grant and have remaining financial need, according to the formula established by the Board of Regents. TOPS is a state scholarship program for Louisiana residents, and to be counted as MOE, TOPS recipients must simultaneously receive a Go Grant and be a dependent.	\$30,154,869	\$22,642,113	\$30,621,165	\$32,599,832	\$31,403,007
State Earned Income Tax Credit (EITC)	Eligible for Louisiana’s EITC if claimed the federal EITC. Louisiana’s EITC is 5% of the federal tax credit.	\$14,980,869	\$14,671,057	\$13,627,017	\$11,835,996	\$19,235,529
Nonpublic Schools Early Childhood Development Program (Private Pre-Kindergarten)	Provides full day pre-K programming in state-approved private preschools and child care centers to four-year olds from low-income families.		\$5,841,332	\$5,309,136	\$6,091,580	\$5,599,379
Early Care and Development	Provides child care and child care quality services for needy families through the Child Care Development Fund.	\$6,880,663	\$10,214,442	\$11,121,773	\$10,741,970	
Family Violence Prevention and Intervention Program	Provides services for victims of domestic violence and their children, including rural outreach and community collaboration training for the purpose of educating attendees about domestic violence and the available services.				\$2,400,000	

Program	Description	FFY 2016	FFY 2017	FFY 2018	FFY 2019	FFY 2020
Pre- and Post-Release Family Strengthening Program	Rehabilitation programs provided by the Department of Corrections, including a Regional Reentry Program, Day Reporting Program, and Local Jail Transition Specialists.		\$3,148,436	\$2,957,040		
Child Welfare	Identifies and serves needy families where one or more minor children living in the home are at risk of abuse or neglect.	\$2,139,174				
Office of Juvenile Justice	Community Supervision Program provides services to youth and their families as a result of an adjudication and disposition by a court that orders OJJ to supervise youth in their communities in an effort to prevent removal from the home.	\$693,358				
FITAP	Provides a monthly cash benefit to struggling families that have children, or are expecting children. The amount is based on family size. The maximum monthly benefit for a family of three is \$240.	\$566,355				
Total		\$55,415,288	\$56,517,380	\$63,636,131	\$63,669,378	\$56,237,915

Source: Prepared by legislative auditor’s staff using information provided by DCFS and from the Louisiana Administrative Code.

APPENDIX F: TANF PERFORMANCE MEASURES FOR FY 2021

Program	Contractor/ Agency	Contract Performance Indicators	Year End Target	Year to Date Actual**	Year to Date New Served
Abortion Alternatives	Caring to Love Ministries	Clients served	2,010	2,041	1,277
		Counseling sessions	2,860	2,914	1,277
		Abstinence sessions	1,692	2,007	1,277
		Support service referrals	1,080	2,334	1,277
		Parenting service referrals	1,080	329	329
		Full-term pregnancies	405	1,985	924
	Cenla Pregnancy Center	Number of pregnancy tests	80	24*	-
		Number of women who commit to full-term pregnancy	64	19*	-
		Number participating in abstinence sessions	60	14*	-
		Support services and referrals	80	137*	-
		Number of prenatal care visits	80	24*	-
		Number participating in parenting classes	100	1*	-
		Number participating in prenatal classes	100	8*	-
		Number of male partners who received counseling	20	1*	-
		Number of clients served	80	89*	-
		Number of parenting sessions held	100	102*	-
		Number of individual counseling services held	92	58*	-
		Number of support service referrals	80	436*	-
		Number of full-term pregnancies	64	18*	-
		Number of abstinence sessions held	60	36*	-
		Number of pregnancy tests	32	32	-
		Number of women who commit to full-term pregnancy	24	24	-

Program	Contractor/ Agency	Contract Performance Indicators	Year End Target	Year to Date Actual**	Year to Date New Served	
	Hope Restored Pregnancy Resource Center	Number participating in abstinence sessions	32	32	-	
		Support services and referrals	32	32	-	
		Number of prenatal care visits	16	16	-	
		Number participating in parenting classes	8	8	-	
		Number participating in prenatal classes	16	16	-	
		Number of male partners who received counseling	8	8	-	
		Number of clients served	32	45*	-	
		Number of parenting sessions held	40	46*	-	
		Number of individual counseling services held	40	60*	-	
		Number of support service referrals	128	508*	-	
		Number of full-term pregnancies	24	16*	-	
		Number of abstinence sessions held	32	35*	-	
	Crossroads Pregnancy Resource Center	Total clients served	67	95*	-	
		New clients served	0	31*	-	
		Parenting sessions	80	82*	-	
		Individual counseling services	60	77*	-	
		Support services and referrals	55	148*	-	
		Full-term pregnancies	52	25*	-	
	Court Appointed Special Advocates (CASA)	Louisiana Supreme Court	Abstinence sessions	27	41*	-
			Total number of children with a CASA	19,200	22,350	1,189
Total number of CASAs trained			4,800	4,610	889	
Supervision contacts with CASAs			14,400	31,789	31,789	
Number of children placed in homes meeting TANF goal #1			600	1,170	23,520	
Number of CASAs' contacts with children			19,200	23,520	373	
Number of CASA volunteers completing training			250	892	1,170	
Number of CASA volunteers assigned to a child			10,800	12,131	351	
New TANF children served	720	22,350	1,189			

Program	Contractor/ Agency	Contract Performance Indicators	Year End Target	Year to Date Actual**	Year to Date New Served
Child Welfare	DCFS	Average number of new cases per Child Protection Investigation (CPI) worker per month	10	12.39	-
		Percentage of alleged victims seen in child protection investigations	95	94.88	-
		Percentage of investigations completed within 60 days	40	45.87	-
		Of all who were victims of a substantiated maltreatment report during a 12-month, what percent were victims of another substantiated reported within 12 months of their initial report	9	5.15	-
		Number of children exiting during the fiscal year	-	2,630	-
		Percentage of alleged victims seen within the assigned response priority on a quarterly basis	75	60.42	-
		Average number of new child protection investigation cases per month	-	1,364	-
		Total number of validated cases annually	-	4,726	-
Community Supervision	OJJ	Mentor Programs	5,532	2,235	-
		Tracker Programs	648	1,694	-
		Community Reintegration Programs	2,712	2,710	-
Drug Court	Louisiana Supreme Court	Number of TANF clients served during current month	9,984	8,107	582
		Number of TANF clients who graduate from drug court programs during the month	264	289	289
		Percentage of clients for whom eligibility documentation has been completed	100	700	500
		Number of TANF clients who withdraw from drug court programs during the month	60	55	0
		Number of TANF clients who fail drug court programs during the current month	384	163	0

Program	Contractor/ Agency	Contract Performance Indicators	Year End Target	Year to Date Actual**	Year to Date New Served
Family Violence Program	DCFS	Percentage of women served in domestic violence programs discharged with safety plans	95	99	-
		Number of people served in Family Violence Program	16,000	20,393	-
		Percentage of individuals that have developed a safety plan as a result of services	-	99	-
		Percentage of individuals that have more knowledge of the resources available to them and their families	-	100	-
Homeless Initiative	Providence House	Number of homeless families with children served	140	245	62
		Adults served	145	257	67
		Children served	275	417	103
		Families with children determined ineligible for services	20	15	15
		Families that will participate in budgeting	140	244	61
		Homeless families working full-time	35	92	27
		Families who will attend full-time school (GED, VoTech, 2/4 year college, or in-house)	10	11	6
		Families that will be in full time job search	60	142	46
		Families in full time drug rehabilitation and either working or attending school part time	3	3	1
		Families who will graduate from the program	18	14	14
		Families discharged due to inactive participation	3	3	3
		Families on part time job search and either working or attending school part time	7	6	2
		Families that will be working part time and attending school part time	3	2	2
		Homeless families without permanent housing who were discharged from Providence House due to inactive participation and have returned for services and shelter	12	2	8
		Homeless families who get help obtaining mainstream services	140	245	62
			Number of families that maintain housing or are rehoused during the project period	58	369

Program	Contractor/ Agency	Contract Performance Indicators	Year End Target	Year to Date Actual**	Year to Date New Served
	Wellspring Alliance for Families	Number of families that achieve at least one goal on their individualized case plan to address barriers to maintain housing during the project period	46	169	171
		Percent of families that successfully complete the program	29	83	85
	Start Corporation	Number admitted	24	0	139
		Number housed	24	0	55
		Number receiving services in program	12	2,051	148
	St. Vincent de Paul	Number of TANF eligible families engaged in becoming permanently housed	120	113	105
		Number of TANF eligible families permanently housed	30	105	38
		Number of TANF eligible families provided an assessment and a family plan	120	112	79
		Number of TANF eligible families provided case management and employment services	120	210	72
	Jobs for America's Graduates	Louisiana Workforce Commission	Number of participants in the JAG-LA In-School Model Program (Multi-Year)	3,500	40,939
Number of participants in the JAG-LA Out-of-School Model Program			360	3,563	-
Number of participants in the JAG-LA Middle School Model Program			850	15,311	-

Program	Contractor/ Agency	Contract Performance Indicators	Year End Target	Year to Date Actual**	Year to Date New Served
LA-4 Pre-Kindergarten	Louisiana Department of Education	Percent of participating programs providing 6-hour per day of high-quality educational services	100	100	-
		Percent of the districts receiving an onsite visit to measure program quality using the Classroom Assessment Scoring System (CLASS)	75	100	-
		Percent of school districts monitored for compliance with eligibility requirements	38	54	-
		Percent of allocated slots filled as of October	95	80	-
		Percent of the children assess using the Department of Education's selected Birth-5 assessment tool (Teaching Strategies GOLD) or an alternative state-approved assessment	90	100	-
		Average number of recipients	-	13,464	-
Nurse Family Partnership	LDH	Number of families/mothers served in the program	686	686	132
		Number of infants served in the program	453	453	84
		Percent of pregnant women enrolled by 16 weeks gestation	45.0	11.9	-
		Number of home visits to families	15,126	15,120	0
		Percent of expected to complete home visits during pregnancy	75	37.9	-
		Percent increase in workforce participation for clients 18 years or older from program intake to program completion	15	12.5	-
		Percent decrease in smoking for women who were smokers at intake to 36 weeks gestation	10	4.5	-
Parenting Skills	LSU	Percent of parents referred by DCFS Office of Family Services enrolled in programs offered (unduplicated)	65	64	64
		Percent of parents enrolled completing series of 6 classes	65	0	0
		Percent of class participants with complete evaluations	80	113	113
		Parents average knowledge and/or skill gain of effective parenting practices	20	0	0
		Percent of parent's average gain of effective financial management improved from pre- to post-measures	20	0	0

Program	Contractor/ Agency	Contract Performance Indicators	Year End Target	Year to Date Actual**	Year to Date New Served
	SU	Number of parents participate in programs offered in workshop settings	0	0	0
		Number of participants	-	-	1
		Number of participants completing evaluations of classes	-	-	1
		Graduation	-	-	1
		Number of classes taught	-	-	1
STEP	DCFS	Average number of STEP participants (monthly)	1,900	1,158	-
		Percentage of STEP work-eligible participants meeting requirements	50	12.54	-
		Percentage of non-sanctioned STEP families with employment	20	0.41	-
		Percentage of individuals leaving cash assistance that returned to the program within 12 months	20	4.71	-
		Percentage of adult STEP clients lacking high school diploma/GED who are engaged in work activities leading to completion of diploma or GED	15	0	-
		Percentage of minor-aged, FITAP parents lacking high school diploma/GED who are engaged in work activities leading to completion of diploma or GED	50	0	-
		Percentage of STEP cases closed with employment	30	11.13	-
		Annual cost per program participants (STEP)	-	50.38	-
		Total FITAP and Kinship Care Annual Payments (in millions)	20	13	-
		Average FITAP monthly payment	225	301.15	-
		Total annual STEP payments (in millions)	2	0.51	-
		STEP payments for education and training (in millions)	1	0.46	-
		STEP payments for transportation (in millions)	2	0.05	-
		Number of Support Enforcement cases with orders		246,000	227,549

Program	Contractor/ Agency	Contract Performance Indicators	Year End Target	Year to Date Actual**	Year to Date New Served
Substance Abuse	LDH	Average length of stay in days	90	1,008	874
		Percentage of client completion (women)	46	27	27
		Percentage of client completion (children)	60	45	45
		And/or enrolled in school from admission to 1 month following discharge	62	22	22
		Reduction in frequency of primary drug use from admission to 1 month following discharge.	83	30	30
		Children ages 0-5 whose Developmental Assessments improved following admission.	90	87	87
		Improvement in total problem scores following admission on the Achenbach	65	76	76
		Improvement in total problem scores following discharge on the Achenbach	42	25	25
		Participants served/admissions	394	185	185
		Vulnerable Communities & Peoples	Southern University Law Center	Number of referrals to literacy, social, and work skills programs	225 (for all referrals combined)
Number of referrals of vulnerable, unemployed, underemployed, and dislocated persons to skills program	0			-	
Number of clients matched with apprentice and on-the-job training programs	0			-	
Number of referrals to indirect legal services	19			-	
Number of clients served through direct legal services	6			-	
<p>*These figures do not represent a full year. **Year to date actuals for indicators capturing numbers of total served may be the monthly number served, rolled up for the year. Therefore, some figures will include duplicate individuals. Source: Prepared by legislative auditor’s staff using information provided by DCFS and information from the Division of Administration LaPAS system.</p>					

APPENDIX G: MONTHLY CASH ASSISTANCE CASES BY PARISH

Parish	Program	July 2012	July 2013	July 2014	July 2015	July 2016	July 2017	July 2018	July 2019	July 2020	July 2021	% Change from 2012 to 2021	% Change from 2020 to 2021
Acadia	KCSP	60	57	53	47	42	52	44	38	36	40	-33.3%	11.1%
	FITAP	64	70	42	34	30	51	52	65	58	38	-40.6%	-34.5%
	STEP	20	15	9	7	5	21	29	51	37	23	15.0%	-37.8%
Allen	KCSP	16	16	14	17	15	12	12	14	18	13	-18.8%	-27.8%
	FITAP	13	12	7	9	6	11	10	17	9	14	7.7%	55.6%
	STEP	0	3	0	1	1	2	5	14	5	4	N/A	-20.0%
Ascension	KCSP	49	41	34	30	34	35	31	27	27	30	-38.8%	11.1%
	FITAP	48	33	31	16	31	35	34	36	27	25	-47.9%	-7.4%
	STEP	17	15	12	6	13	22	17	26	13	13	-23.5%	0.0%
Assumption	KCSP	13	13	10	9	10	10	9	8	3	1	-92.3%	-66.7%
	FITAP	18	12	13	17	7	9	10	7	12	6	-66.7%	-50.0%
	STEP	9	1	0	3	1	2	2	2	4	4	-55.6%	0.0%
Avoyelles	KCSP	47	33	19	19	21	23	24	26	19	17	-63.8%	-10.5%
	FITAP	93	66	48	35	25	23	22	35	35	22	-76.3%	-37.1%
	STEP	31	17	8	9	5	4	6	12	18	12	-61.3%	-33.3%
Beauregard	KCSP	28	19	13	15	17	10	15	15	17	17	-39.3%	0.0%
	FITAP	13	15	14	12	11	15	23	21	11	7	-46.2%	-36.4%
	STEP	3	2	3	5	6	7	13	13	5	3	0.0%	-40.0%
Bienville	KCSP	9	10	7	6	6	8	14	8	11	11	22.2%	0.0%
	FITAP	30	30	24	19	17	21	9	14	11	6	-80.0%	-45.5%
	STEP	14	13	9	12	8	13	4	8	3	1	-92.9%	-66.7%

Parish	Program	July 2012	July 2013	July 2014	July 2015	July 2016	July 2017	July 2018	July 2019	July 2020	July 2021	% Change from 2012 to 2021	% Change from 2020 to 2021
Bossier	KCSP	40	36	40	37	37	36	31	34	39	37	-7.5%	-5.1%
	FITAP	89	62	64	59	37	54	70	55	36	36	-59.6%	0.0%
	STEP	35	19	16	21	10	33	37	31	27	20	-42.9%	-25.9%
Caddo	KCSP	217	194	195	152	161	160	141	142	129	121	-44.2%	-6.2%
	FITAP	433	350	311	245	218	291	242	225	216	206	-52.4%	-4.6%
	STEP	138	122	85	79	71	162	104	94	102	104	-24.6%	2.0%
Calcasieu	KCSP	138	127	101	84	74	74	63	69	58	69	-50.0%	19.0%
	FITAP	167	145	88	78	70	72	79	80	62	69	-58.7%	11.3%
	STEP	73	71	38	24	25	31	33	43	33	39	-46.6%	18.2%
Caldwell	KCSP	15	14	9	6	8	12	11	9	11	7	-53.3%	-36.4%
	FITAP	27	22	15	8	8	4	6	12	5	2	-92.6%	-60.0%
	STEP	11	8	10	2	2	2	3	5	4	3	-72.7%	-25.0%
Cameron	KCSP	3	1	1	1	0	0	2	2	2	4	33.3%	100.0%
	FITAP	1	1	0	1	1	1	2	1	0	1	0.0%	N/A
	STEP	1	1	0	0	0	0	0	0	0	0	-100.0%	N/A
Catahoula	KCSP	14	11	3	5	5	2	3	4	3	4	-71.4%	33.3%
	FITAP	13	10	10	6	9	7	5	7	7	10	-23.1%	42.9%
	STEP	0	1	2	1	2	4	1	5	5	7	N/A	40.0%
Claiborne	KCSP	26	17	18	13	7	7	8	8	7	7	-73.1%	0.0%
	FITAP	35	28	15	16	18	20	16	10	10	6	-82.9%	-40.0%
	STEP	16	6	3	6	3	6	8	6	4	0	-100.0%	-100.0%
Concordia	KCSP	39	30	39	28	34	28	26	20	21	20	-48.7%	-4.8%
	FITAP	44	38	44	32	30	30	29	25	23	19	-56.8%	-17.4%
	STEP	7	6	15	5	11	8	9	8	10	6	-14.3%	-40.0%
DeSoto	KCSP	13	8	14	8	4	6	6	10	12	12	-7.7%	0.0%
	FITAP	26	25	19	24	16	21	25	32	17	7	-73.1%	-58.8%
	STEP	4	6	3	10	4	11	13	21	10	2	-50.0%	-80.0%

Parish	Program	July 2012	July 2013	July 2014	July 2015	July 2016	July 2017	July 2018	July 2019	July 2020	July 2021	% Change from 2012 to 2021	% Change from 2020 to 2021
East Baton Rouge	KCSP	286	242	200	183	179	147	133	153	135	133	-53.5%	-1.5%
	FITAP	781	572	480	316	347	411	410	365	342	300	-61.6%	-12.3%
	STEP	363	201	174	91	150	282	287	256	200	193	-46.8%	-3.5%
East Carroll	KCSP	16	14	8	6	7	5	1	4	4	4	-75.0%	0.0%
	FITAP	70	50	33	21	20	12	6	9	6	4	-94.3%	-33.3%
	STEP	42	28	14	6	8	5	4	4	4	1	-97.6%	-75.0%
East Feliciana	KCSP	16	14	14	11	13	11	10	8	4	2	-87.5%	-50.0%
	FITAP	25	15	17	7	4	4	7	6	9	1	-96.0%	-88.9%
	STEP	18	10	11	0	3	1	3	5	3	0	-100.0%	-100.0%
Evangeline	KCSP	61	57	43	35	31	33	26	27	30	28	-54.1%	-6.7%
	FITAP	84	80	51	41	22	33	33	30	30	27	-67.9%	-10.0%
	STEP	34	22	11	4	3	9	15	14	17	10	-70.6%	-41.2%
Franklin	KCSP	29	17	13	12	18	13	8	13	11	4	-86.2%	-63.6%
	FITAP	32	32	31	24	22	24	21	17	12	13	-59.4%	8.3%
	STEP	11	17	16	10	6	7	11	9	8	10	-9.1%	25.0%
Grant	KCSP	23	16	15	10	10	13	10	15	9	10	-56.5%	11.1%
	FITAP	19	10	11	12	12	18	18	18	19	8	-57.9%	-57.9%
	STEP	2	0	1	1	4	7	6	7	11	3	50.0%	-72.7%
Iberia	KCSP	58	56	41	36	24	28	21	19	35	36	-37.9%	2.9%
	FITAP	136	113	68	46	52	73	92	92	75	68	-50.0%	-9.3%
	STEP	57	57	21	14	16	39	56	59	43	40	-29.8%	-7.0%
Iberville	KCSP	26	21	20	18	18	14	9	8	12	12	-53.8%	0.0%
	FITAP	59	51	30	27	22	20	18	25	10	13	-78.0%	30.0%
	STEP	24	11	9	3	5	7	6	12	4	6	-75.0%	50.0%
Jackson	KCSP	18	11	8	8	5	6	6	8	9	5	-72.2%	-44.4%
	FITAP	19	17	18	8	9	9	5	10	8	10	-47.4%	25.0%
	STEP	9	9	11	5	5	5	3	7	6	8	-11.1%	33.3%

Parish	Program	July 2012	July 2013	July 2014	July 2015	July 2016	July 2017	July 2018	July 2019	July 2020	July 2021	% Change from 2012 to 2021	% Change from 2020 to 2021
Jefferson	KCSP	159	170	142	112	115	114	99	95	75	77	-51.6%	2.7%
	FITAP	423	318	230	187	187	235	209	190	171	135	-68.1%	-21.1%
	STEP	162	93	68	56	65	100	103	102	83	65	-59.9%	-21.7%
Jefferson Davis	KCSP	34	33	25	19	20	20	20	17	15	16	-52.9%	6.7%
	FITAP	30	21	11	9	19	10	10	18	16	11	-63.3%	-31.3%
	STEP	8	6	4	2	7	2	4	10	9	7	-12.5%	-22.2%
Lafayette	KCSP	109	99	90	93	87	80	88	76	91	65	-40.4%	-28.6%
	FITAP	239	177	114	93	89	124	161	146	117	120	-49.8%	2.6%
	STEP	127	75	35	31	33	60	89	85	58	69	-45.7%	19.0%
Lafourche	KCSP	24	24	18	17	16	29	20	18	16	16	-33.3%	0.0%
	FITAP	46	50	34	23	31	37	44	43	44	33	-28.3%	-25.0%
	STEP	4	10	6	1	5	20	20	23	20	11	175.0%	-45.0%
Lasalle	KCSP	10	6	3	3	2	3	4	8	6	4	-60.0%	-33.3%
	FITAP	7	8	9	4	3	5	8	7	5	5	-28.6%	0.0%
	STEP	0	2	1	2	0	3	3	2	4	3	N/A	-25.0%
Lincoln	KCSP	33	26	30	14	14	11	12	10	8	9	-72.7%	12.5%
	FITAP	117	101	76	55	56	47	40	46	36	39	-66.7%	8.3%
	STEP	63	56	42	29	23	23	18	22	14	15	-76.2%	7.1%
Livingston	KCSP	64	65	53	48	47	45	44	52	49	41	-35.9%	-16.3%
	FITAP	25	22	23	22	25	35	25	38	39	40	60.0%	2.6%
	STEP	0	5	4	6	6	11	6	21	17	27	N/A	58.8%
Madison	KCSP	28	23	18	12	10	7	9	7	6	8	-71.4%	33.3%
	FITAP	76	38	30	24	30	29	24	40	28	20	-73.7%	-28.6%
	STEP	33	15	12	10	14	12	11	14	16	11	-66.7%	-31.3%
Morehouse	KCSP	48	37	36	33	25	23	23	21	24	22	-54.2%	-8.3%
	FITAP	187	163	118	67	52	61	50	54	49	54	-71.1%	10.2%
	STEP	122	87	65	40	25	37	26	26	29	30	-75.4%	3.4%

Parish	Program	July 2012	July 2013	July 2014	July 2015	July 2016	July 2017	July 2018	July 2019	July 2020	July 2021	% Change from 2012 to 2021	% Change from 2020 to 2021
Natchitoches	KCSP	61	51	45	38	38	34	22	27	20	19	-68.9%	-5.0%
	FITAP	98	75	77	56	53	52	47	57	29	21	-78.6%	-27.6%
	STEP	39	23	21	16	12	27	16	29	8	8	-79.5%	0.0%
Orleans	KCSP	406	371	309	288	222	208	171	160	157	132	-67.5%	-15.9%
	FITAP	1367	1026	636	539	488	580	452	487	288	260	-81.0%	-9.7%
	STEP	603	377	220	190	163	240	160	259	99	89	-85.2%	-10.1%
Ouachita	KCSP	185	189	143	138	123	112	92	88	65	68	-63.2%	4.6%
	FITAP	456	429	423	306	259	251	240	206	176	145	-68.2%	-17.6%
	STEP	176	174	221	151	114	137	122	99	69	71	-59.7%	2.9%
Plaquemines	KCSP	7	9	6	4	5	1	2	5	2	0	-100.0%	-100.0%
	FITAP	7	3	5	5	3	6	4	11	5	4	-42.9%	-20.0%
	STEP	1	1	1	1	1	1	1	6	0	1	0.0%	N/A
Pointe Coupee	KCSP	11	10	5	4	4	5	3	7	5	8	-27.3%	60.0%
	FITAP	27	26	16	10	11	18	18	14	10	10	-63.0%	0.0%
	STEP	12	6	5	2	3	7	11	11	4	4	-66.7%	0.0%
Rapides	KCSP	203	173	128	116	106	97	90	94	90	73	-64.0%	-18.9%
	FITAP	184	113	91	91	77	96	106	116	100	90	-51.1%	-10.0%
	STEP	57	22	24	20	16	42	49	62	46	43	-24.6%	-6.5%
Red River	KCSP	8	4	5	7	4	4	5	4	4	6	-25.0%	50.0%
	FITAP	15	15	13	5	8	11	8	13	11	7	-53.3%	-36.4%
	STEP	2	4	3	0	2	6	3	9	5	3	50.0%	-40.0%
Richland	KCSP	31	26	26	18	13	9	5	7	7	12	-61.3%	71.4%
	FITAP	41	43	54	31	22	30	23	26	16	12	-70.7%	-25.0%
	STEP	11	18	29	14	10	20	14	13	6	5	-54.5%	-16.7%
Sabine	KCSP	16	17	15	13	14	13	14	17	17	12	-25.0%	-29.4%
	FITAP	19	26	32	25	13	16	17	21	7	8	-57.9%	14.3%
	STEP	8	9	16	11	7	8	8	18	3	3	-62.5%	0.0%

Parish	Program	July 2012	July 2013	July 2014	July 2015	July 2016	July 2017	July 2018	July 2019	July 2020	July 2021	% Change from 2012 to 2021	% Change from 2020 to 2021
St. Bernard	KCSP	24	22	20	19	16	21	18	26	31	30	25.0%	-3.2%
	FITAP	44	52	40	34	31	35	24	24	23	22	-50.0%	-4.3%
	STEP	16	19	10	8	12	19	6	20	6	7	-56.3%	16.7%
St. Charles	KCSP	16	12	10	13	13	15	11	10	12	11	-31.3%	-8.3%
	FITAP	16	18	19	15	8	11	14	27	17	15	-6.3%	-11.8%
	STEP	8	7	8	6	3	2	8	19	6	8	0.0%	33.3%
St. Helena	KCSP	14	10	5	7	10	9	10	7	4	8	-42.9%	100.0%
	FITAP	12	17	8	9	7	8	9	12	8	5	-58.3%	-37.5%
	STEP	8	4	0	4	0	3	4	4	2	1	-87.5%	-50.0%
St. James	KCSP	8	7	9	6	2	2	3	3	1	3	-62.5%	200.0%
	FITAP	15	14	17	7	7	6	6	6	6	9	-40.0%	50.0%
	STEP	8	4	3	2	2	4	0	2	3	6	-25.0%	100.0%
St. John	KCSP	19	21	16	16	13	15	10	8	11	10	-47.4%	-9.1%
	FITAP	70	64	47	30	27	31	26	40	19	23	-67.1%	21.1%
	STEP	28	30	14	14	14	15	10	32	10	15	-46.4%	50.0%
St. Landry	KCSP	100	95	90	71	65	57	48	49	50	54	-46.0%	8.0%
	FITAP	217	167	117	82	82	109	116	110	67	64	-70.5%	-4.5%
	STEP	73	51	37	13	26	38	67	72	42	35	-52.1%	-16.7%
St. Martin	KCSP	37	39	30	24	27	27	20	15	14	14	-62.2%	0.0%
	FITAP	67	59	26	18	25	32	36	30	26	30	-55.2%	15.4%
	STEP	47	25	8	4	8	15	21	26	15	18	-61.7%	20.0%
St. Mary	KCSP	39	31	22	16	20	17	14	18	19	16	-59.0%	-15.8%
	FITAP	73	62	25	25	25	48	53	60	34	38	-47.9%	11.8%
	STEP	35	28	8	9	13	31	47	47	21	22	-37.1%	4.8%
St. Tammany	KCSP	100	98	76	71	65	56	55	53	56	44	-56.0%	-21.4%
	FITAP	95	79	68	79	60	50	62	61	47	63	-33.7%	34.0%
	STEP	27	27	7	26	17	16	23	21	23	38	40.7%	65.2%

Parish	Program	July 2012	July 2013	July 2014	July 2015	July 2016	July 2017	July 2018	July 2019	July 2020	July 2021	% Change from 2012 to 2021	% Change from 2020 to 2021
Tangipahoa	KCSP	194	170	150	128	109	105	96	95	91	87	-55.2%	-4.4%
	FITAP	248	236	140	108	105	112	111	122	97	89	-64.1%	-8.2%
	STEP	129	85	35	23	34	57	47	59	56	45	-65.1%	-19.6%
Tensas	KCSP	9	6	5	2	1	1	0	3	1	3	-66.7%	200.0%
	FITAP	11	15	11	7	7	7	10	5	6	7	-36.4%	16.7%
	STEP	1	5	5	3	2	2	5	3	4	4	300.0%	0.0%
Terrebonne	KCSP	57	41	28	34	30	35	25	34	38	29	-49.1%	-23.7%
	FITAP	73	66	51	40	30	53	59	67	59	60	-17.8%	1.7%
	STEP	19	16	10	7	2	24	26	29	28	28	47.4%	0.0%
Union	KCSP	17	12	12	15	16	11	12	9	7	8	-52.9%	14.3%
	FITAP	42	42	34	24	16	13	11	19	7	8	-81.0%	14.3%
	STEP	28	20	17	11	7	6	8	13	5	6	-78.6%	20.0%
Vermilion	KCSP	51	35	28	22	20	25	20	20	21	23	-54.9%	9.5%
	FITAP	61	39	26	28	24	32	30	41	36	17	-72.1%	-52.8%
	STEP	26	13	4	8	14	14	13	28	22	9	-65.4%	-59.1%
Vernon	KCSP	16	15	13	13	8	12	13	10	12	11	-31.3%	-8.3%
	FITAP	27	20	13	12	11	19	17	16	18	15	-44.4%	-16.7%
	STEP	7	3	3	6	4	8	9	8	9	8	14.3%	-11.1%
Washington	KCSP	83	76	57	54	46	50	37	36	33	35	-57.8%	6.1%
	FITAP	116	84	59	56	55	50	36	37	27	35	-69.8%	29.6%
	STEP	40	28	17	11	17	11	10	16	10	18	-55.0%	80.0%
Webster	KCSP	37	31	30	27	15	15	17	14	15	18	-51.4%	20.0%
	FITAP	53	41	28	37	18	27	30	36	19	13	-75.5%	-31.6%
	STEP	16	8	7	11	5	13	16	22	13	4	-75.0%	-69.2%
West Baton Rouge	KCSP	3	3	11	10	6	8	8	8	6	6	100.0%	0.0%
	FITAP	24	15	17	14	11	14	13	22	13	8	-66.7%	-38.5%
	STEP	9	4	4	2	4	6	7	15	4	5	-44.4%	25.0%

Parish	Program	July 2012	July 2013	July 2014	July 2015	July 2016	July 2017	July 2018	July 2019	July 2020	July 2021	% Change from 2012 to 2021	% Change from 2020 to 2021
West Carroll	KCSP	13	11	7	8	6	6	4	2	4	5	-61.5%	25.0%
	FITAP	28	23	13	5	5	11	11	10	8	6	-78.6%	-25.0%
	STEP	21	9	7	3	3	6	8	7	6	6	-71.4%	0.0%
West Feliciana	KCSP	3	2	3	5	1	1	0	2	4	4	33.3%	0.0%
	FITAP	16	14	3	4	4	3	4	3	1	4	-75.0%	300.0%
	STEP	10	6	2	2	2	3	2	2	1	3	-70.0%	200.0%
Winn	KCSP	23	16	15	10	9	13	9	10	7	11	-52.2%	57.1%
	FITAP	26	24	11	8	8	9	10	18	8	9	-65.4%	12.5%
	STEP	10	5	3	2	2	3	3	9	3	4	-60.0%	33.3%
Source: Prepared by the legislative auditor's staff using information from DCFS.													