

# IMPLEMENTATION STATUS OF RECOMMENDATIONS FROM SELECT PERFORMANCE AUDITS ISSUED DURING FISCAL YEAR 2021

PERFORMANCE AUDIT SERVICES

April 17, 2024

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April 17, 2024

The Honorable J. Cameron Henry, Jr.  
President of the Senate  
The Honorable Phillip DeVillier,  
Speaker of the House of Representatives

Dear Senator Henry and Representative DeVillier:

This report provides the status of 70 recommendations contained in 13 performance audit reports issued in fiscal year 2021.

Of the 70 recommendations, 63 (90.0%) were implemented, partially implemented, or in the process of being implemented and 7 (10.0%) were not implemented.

Our review involved audit reports that focused on the Louisiana Department of Health; Louisiana State Board of Dentistry; Louisiana Workforce Commission; Louisiana Department of Environmental Quality; Department of State Civil Service; Office of Technology Services, Division of Administration; Louisiana Board of Massage Therapy; Louisiana State Police; Department of Corrections; Office of Juvenile Justice; Louisiana State University System; Southern University System; University of Louisiana System; and Louisiana Community and Technical College System.

The report contains an explanation of the implementation status of each recommendation. I hope this report will benefit you in your legislative decision-making process.

We would like to express our appreciation to the agencies for their assistance with this report.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA  
Legislative Auditor

MJW/aa

IMPLEMENTATIONSTATUS





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# Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA



## Implementation Status of Recommendations From Select Performance Audits Issued During Fiscal Year 2021

April 2024

Audit Control # 40210040

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### Introduction

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State law<sup>1</sup> requires auditees of performance audits to report to the Louisiana Legislative Auditor (LLA) their progress in implementing recommendations contained in performance audit reports<sup>2</sup> issued two fiscal years prior. Auditees must provide documentation to support their assertion that a recommendation is implemented. LLA is required to compile this information into a report for the legislature. This report provides the implementation status of 70 recommendations contained in 13 performance audit reports issued during fiscal year 2021.

Recommendations in performance audits are intended to improve agency programs and state government operations. Agencies must implement these recommendations or address audit findings in some other way to achieve the desired improvements.

The implementation status includes the following categories:

- **Implemented:** The agency fully implemented the recommendation.
- **Implementation in Progress:** The agency started but has not completed implementing the recommendation.
- **Partially Implemented:** The agency implemented a portion of the recommendation but has not acted to implement and does not intend to implement the recommendation completely.
- **Not Implemented:** The agency has not acted to implement the recommendation, or the agency has not implemented the recommendation because legislative action is required.
- **Cannot Determine:** Based on agency’s response and information provided, we could not determine the implementation status of the recommendation.

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<sup>1</sup> Louisiana Revised Statute (LA R.S.) 24:522.1 (ACT 343 of the 2023 Regular Legislative Session)

<sup>2</sup> We did not include annual statutorily-required audits or audits that do not include recommendations.

- **Other:** The agency has not had the opportunity since the audit was completed to implement the recommendation.

Exhibit 1 lists the audits selected for this review, the responsible agencies, the date the audit report was issued, and the number of recommendations.

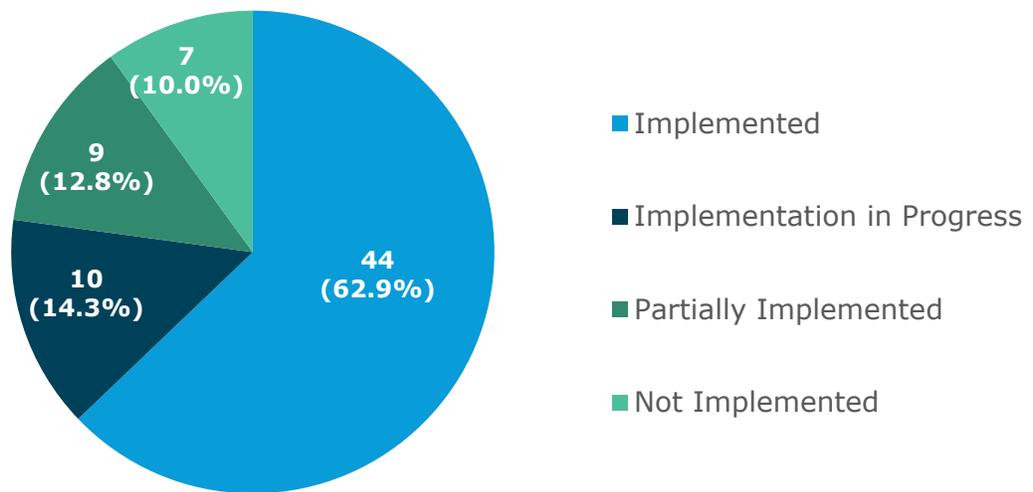
<b>Exhibit 1 Audits Selected for Follow Up</b>				
<b>Audit*</b>	<b>Agency</b>	<b>Issue Date</b>	<b>Number of Recommendations Reviewed</b>	<b>Page</b>
Reliability of Data in the Sex Offender and Child Predator Registry	Louisiana State Police	9/3/2020	7	6
Progress Report: Regulation of the Dental Profession	Louisiana State Board of Dentistry	9/9/2020	9	11
Progress Report: Non-Emergency Medical Transportation	Louisiana Department of Health	11/12/2020	6	15
Monitoring and Enforcement of Air Quality	Department of Environmental Quality	1/20/2021	11	19
Challenges with Telework During the COVID-19 Public Health Emergency	Department of State Civil Service	1/28/2021	4	24
	Office of Technology Services		1	26
Regulation of the Massage Therapy Profession	Louisiana Board of Massage Therapy	3/3/2021	11	27
Impact of Fee Increases on the Affordability of Public Higher Education in Louisiana	Louisiana State University System	3/29/2021	2	33
	Southern University System		2	33
	University of Louisiana System		2	34
	Louisiana Community and Technical College System		2	35
Improper Payments in the Unemployment Insurance Program: Ineligible Recipients Based on Income	Louisiana Workforce Commission	3/31/2021	1	36
Louisiana's Response to COVID-19 in Nursing Facilities	Louisiana Department of Health	4/21/2021	1	37

Exhibit 1 Audits Selected for Follow Up				
Audit*	Agency	Issue Date	Number of Recommendations Reviewed	Page
Improper Payments in the Unemployment Insurance Program: Ineligible Incarcerated Recipients	Louisiana Workforce Commission	4/28/2021	2	39
Improper Payments in the Unemployment Insurance Program: Deceased Recipients	Louisiana Workforce Commission	6/16/2021	2	40
Response to the COVID-19 Pandemic in Correctional Facilities	Department of Corrections	6/23/2021	2	41
Response to the COVID-19 Pandemic in Secure Care Facilities	Office of Juvenile Justice	5/19/2021	5	43

\* Copies of these reports can be found on LLA's website at <https://www.la.gov/reports-data/>.

**Summary of Results:** Of the 70 recommendations, 63 (90.0%) were either implemented, partially implemented, or are in the process of being implemented. Seven (10.0%) of the recommendations have not been implemented.

**Exhibit 2  
Recommendation Status**



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

**Notable Changes as a Result of Report Recommendations.** Agency implementation of audit recommendations have resulted in the following notable improvements:

- **The Louisiana Department of Health (LDH) revised the Medicaid Non-Emergency Medical Transportation (NEMT) fee schedule to include the current rates and all procedure codes eligible for Medicaid reimbursement and implemented system edits that help data accuracy and reporting.** On September 1, 2020, LDH required Managed Care Organizations to include the NEMT provider's name as the billing and servicing provider, if the NEMT provider obtained a National Provider Identifier by the National Plan & Provider Enumeration System. Effective July 1, 2023, LDH required that all transportation providers, including NEMT providers, to enroll in the LDH Medicaid provider enrollment portal. This requirement allows recognition of all transportation providers during claim adjudication.
- **LDH engaged in multiple data analytics projects related to NEMT to identify payments that violate NEMT program rules.** LDH has been working on an algorithm, similar to the one used by LLA, to identify trips without a corresponding medical claim. Additionally, LDH is working on algorithms to identify transportation claims occurring during an inpatient stay, multiple transports on the same date of service, and transports for long distances. LDH also audited the five MCOs contracted during fiscal year 2020 for all trips without a corresponding medical claim.
- **The Louisiana Board of Massage Therapy (LBMT) developed a process to identify unlicensed activity.** LBMT staff review all licensing applications, and monitor websites associated with illicit/illegal activity prior to approval or renewal of applications. For example, if illicit activity is found, the applicant is afforded a hearing, after which LBMT's ruling is sent to local law enforcement. In addition, actions taken by LBMT against applicants are located on LBMT's website.
- **The Louisiana Workforce Commission (LWC) now conducts a weekly match to LDH death data in order to more quickly identify deceased individuals receiving unemployment benefits.** If a weekly certification is filed after the date of death, a flag is placed on the claim for staff review.

**Examples of Recommendations Agencies Have Not Implemented.**

Agencies either indicated that they do not plan on implementing the recommendation, they do not have immediate plans to implement the recommendation but may do so in the future, or they intended to but could not implement the recommendation.

- **Louisiana State Police (LSP) has not developed a process to systematically review the tier assignments of sex offenders by managing (local) agencies early in the registration process.** According to LSP, it agrees with the recommendation, but does not agree that it should be the agency designated to develop and implement the process because it does not have the statutory authority to make the determination whether the tier assignment for a sex offender with a Louisiana state district court conviction is correct or not.
- **LSP has not yet obtained access to LWC's database that could allow it to aid local agencies in identifying jobs currently held by sex offenders.** According to LSP, it contacted LWC concerning obtaining wage data but LWC informed LSP that it could not provide the data. LWC further stated that the information it was willing to share would be a yes/no response for employment that could be used as a tip to indicate if a sex offender misrepresented their employment status. We contacted LWC concerning the issue. LWC stated that LSP only needs to contact LWC and provide necessary information to begin the data sharing process. While the information in the database may not be absolute verification, it could assist local agencies in their efforts to identify sex offenders' current jobs.
- **LBMT does not impose fines and penalties on massage therapy establishments that continue to operate without licenses.** Instead, LBMT refers such establishments to local law enforcement.<sup>3</sup> According to LBMT, it does intend to further address a plan for the implementation of fines to unlicensed practitioners and noted that since its entire staff and some board members abruptly resigned in November 2021, it is still working towards implementing all the recommendations contained in our report.

The following sections provide a brief description of each report and an explanation of the implementation status of each recommendation. Appendix A contains our scope and methodology.

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<sup>3</sup> If convicted, these establishments are to be fined and or imprisoned for not more than six months according to state law (R.S 37:3565(A)).

# Reliability of Data in the Sex Offender and Child Predator Registry

Louisiana State Police

September 3, 2020

We evaluated whether data in Louisiana’s Sex Offender and Child Predator Registry (Registry) is reliable (complete and accurate). State law<sup>4</sup> requires the Louisiana Bureau of Criminal Identification and Information within the Department of Public Safety’s Office of State Police (LSP) to

**LSP implemented one (14.3%) recommendation, partially implemented two (28.6%) recommendations, and did not implement the other four (57.1%) recommendations.**

develop and maintain the Registry. According to state law,<sup>5</sup> the goal of the Registry is to assist in the efforts of local law enforcement agencies to protect their communities by providing the public with information about sex offenders. The public can access specific information on sex offenders through the LSP website.<sup>6</sup>

**Finding 1:** Although multiple agencies are involved in registering and entering data on sex offenders, state law does not give any agency the responsibility of ensuring that the data in the Registry is reliable. While LSP has developed some processes to validate the data, and the Attorney General’s Office, “Sexual Predator Apprehension Team” (SPAT) has issued guidance on how to enter data, neither can mandate that agencies follow this guidance or correct data issues.

Recommendation	Recommendation Status/ Summary of Agency’s Response
No Recommendations	N/A

<sup>4</sup> R.S. 15:578

<sup>5</sup> R.S. 15:540

<sup>6</sup> <https://www.lsp.org/community-outreach/sex-offender-registry/>

**Finding 2:** Managing agencies did not always assign sex offenders to the correct tier. We found that 48 (60.8%) of the 79 sex offenders we reviewed were assigned to a tier that was not supported by court or other documentation in the Registry. These tiers are important because they provide information to the public on the severity of the sex offense and dictate how long a sex offender remains on the Registry.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>1. LSP should develop a process to systematically review tier assignments by managing agencies early in the registration process.</p>	<p><i>Not Implemented</i></p> <p>LSP agrees with the recommendation but does not agree that it should be the agency designated to develop and implement such a process. According to LSP, it does not have the statutory authority under current sex offender registration laws to be the agency that makes the determination whether the tier assignment for a sex offender with a Louisiana state district court conviction is correct or not. LSP only has the statutory authority to make the initial, binding determination regarding an out of state sex offender's obligation to register and notify pursuant to the authority granted to it in LA R.S. 15:542.1.3.</p>
<p>2. LSP should establish additional edit checks in the Registry to allow locking certain fields in the Registry once they were adjusted by LSP or SPAT (e.g., tier, registration start date, registration end date, etc.) to help ensure that managing agencies do not change information after it is changed by LSP or SPAT.</p>	<p><i>Partially Implemented</i></p> <p>The Registry now has second party checks in place that only allow the managing agency to enter the registration start date of an offender when creating the offender's profile/account. After the initial entry of the registration start date by the managing agency, only LSP and/or SPAT have the ability to change the start date information of the offender. However, LSP still does not agree that the other fields in the Registry pertaining to the management of the offender should be locked because the managing agencies need the ability to change information fields in the Registry to properly manage offenders as part of their statutory requirements.</p>
<p>3. LSP should ensure that the Registry has edit checks that prevent the input of registration start and end dates with the same year or the changing of registration end-dates to dates in the past.</p>	<p><i>Partially Implemented</i></p> <p>Currently, when performing second party checks, LSP communicates any findings of registration end dates in the same year as the start date, or those with registration end dates in the past, to SPAT for review and correction. However, LSP still does not agree that the other fields in the Registry pertaining to the management of the offender should be locked because the managing agencies need the ability to change information fields in the Registry to properly manage offenders as part of their statutory requirements.</p>

**Finding 3:** Managing agencies did not always document when or if sex offenders updated their registration information as required by law. We found that 21 (70.0%) of 30 sex offenders we reviewed did not have registration updates documented in the Registry.

Recommendation	Recommendation Status/ Summary of Agency's Response
No Recommendations	N/A

**Finding 4:** Employment data and deceased status was not always correct in the Registry. For example, we found that 19 (76.0%) of 25 sex offenders we reviewed had a job that was not included in the Registry, and 54 (0.5%) of 11,312 sex offenders who were listed as active on the Registry were actually deceased.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>4. LSP should obtain access to Louisiana Workforce Commission's database to ensure it proactively identifies jobs held by sex offenders.</p>	<p><i>Not Implemented</i></p> <p>According to LSP, it contacted the Louisiana Workforce Commission (LWC) by email in July 2022 to inquire / request gaining access to their repository containing sex offender(s) employment data being maintained by their agency. It was determined by LWC legal counsel that the sex offender employment data/information their agency maintained could not be provided to LSP due to federal regulations that require the information be kept confidential.</p> <p><b>LLA Comment:</b> We contacted LWC regarding its response to LSP. LWC clarified that it told LSP in August 2022 that it could give a yes/no response for employment for the most recent four quarters, but LWC needed certain information in order to draft a data sharing agreement. However, LSP never responded to LWC's request. LSP should contact LWC and provide the necessary information in order to begin the data sharing process. While the information in the database may not be absolute verification, it could assist local agencies in their efforts to identify sex offenders' current jobs.</p> <p>LSP later told us that the yes/no response from LWC to be used as a "tip" to indicate if a sex offender misrepresented their employment status would not provide any value to the retaining of up-to-date employment records for sex offenders. LSP further stated that state law R.S. 15:542(C)(1)(c) requires sex offenders to provide the name and physical address of their place of employment.</p>

**Finding 4:** Employment data and deceased status was not always correct in the Registry. For example, we found that 19 (76.0%) of 25 sex offenders we reviewed had a job that was not included in the Registry, and 54 (0.5%) of 11,312 sex offenders who were listed as active on the Registry were actually deceased.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>5. LSP should obtain access to the Vital Record's Louisiana Electronic Event Registration System (LEERS) to look up death certificates if a sex offender does not report for verification to ensure timely identification of deceased sex offenders.</p>	<p><i>Implemented</i></p> <p>LSP reached out to the Louisiana Vital Records Office within LDH in May 2023 regarding the possibility of obtaining access to its Louisiana Electronic Event Registration System (LEERS) as a way to confirm if a death certificate was issued/completed for a registered sex offender in the State of Louisiana. The Vital Records Office did not grant LSP's request. We contacted LDH regarding why LSP's request was originally denied. According to LDH, there may have been some miscommunication concerning requesting access to freely search for records versus receiving a data file. In February 2024, LDH informed LLA that it reached out to LSP and granted it access to LEERS. According to LSP, as of February 9, 2024, three supervisory employees with the Sex Offender and Child Predator Registry have access to LEERS for death certificates pertaining to sex offenders.</p>
<p>6. LSP should determine if lookup access to other databases could assist in the completeness and accuracy of the Registry.</p>	<p><i>Not Implemented</i></p> <p>According to LSP, it agrees that obtaining access to other databases could assist with the overall completeness and accuracy of the Registry but it does not agree that it should be the entity that makes this determination. Although LSP is statutorily mandated to maintain the Registry and perform specified functions, both the managing agencies and SPAT also have responsibilities to the Registry. LSP, in conjunction with the managing agencies and SPAT, should collaborate to determine what additional databases, if any, could assist with the performance of their various responsibilities. However, even once those databases are identified and access obtained, LSP stated that it can only provide guidance and recommendations to the managing agencies but does not have the authority to enforce the managing agencies to use these database(s).</p>

**Finding 5:** Managing agencies face challenges enforcing sex offender registry laws, including insufficient funding and enforcing community notification requirements for indigent sex offenders.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>7. LSP should ensure that the Sex Offender and Child Predator Registration Protocol provides guidance to managing agencies about sex offenders' obligation to pay the annual registration fee of sixty dollars in order to defray the costs of maintaining the record of the sex offender.</p>	<p><i>Not Implemented</i></p> <p>LSP does not agree with this recommendation and stated that LA R.S. 15:542(D) establishes offenders' obligation to remit the annual registration fee and the circumstances under which the offender may not have to remit the fee. LSP further stated that managing agencies can contact their local district courts to determine the rules regarding indigency in their respective jurisdictions.</p>

## Progress Report: Regulation of the Dental Profession

Louisiana State Board of Dentistry  
September 9, 2020

We evaluated the Louisiana State Board of Dentistry’s (LSBD) progress towards addressing issues identified in our October 2016 audit on its regulation of the dental profession. LSBD is responsible for licensing dentists and dental hygienists, inspecting dental offices, and enforcing the Dental Practice Act<sup>7</sup> by investigating complaints against dentists and issuing sanctions for violations.

**LSBD implemented five (55.6%) recommendations, partially implemented two (22.2%) recommendations, and is in the process of implementing two (22.2%) other recommendations.**

**Finding 1:** During fiscal years 2016 through 2018, LSBD inspected 1,441 (94.4%) of 1,527 active dental offices at least once, as required by policy. This is an improvement from our October 2016 audit which found that LSBD only inspected 1,032 (64.5%) of 1,600 dental offices during fiscal years 2012 through 2014. However, LSBD did not always ensure that dentists submitted proof that violations were corrected within 30 days following inspection for 213 (48.1%) of 443 inspections with violations, as required by LSBD policy.

Recommendation	Recommendation Status/ Summary of Agency’s Response
1. LSBD should ensure that dental offices submit proof of correction within 30 days and send noncompliant offices to a Disciplinary Oversight Committee as required by policy.	<p style="color: red; margin: 0;"><i>Implemented</i></p> LSBD updated its inspections policy to require dentists to correct most violations within 30 days following an inspection and send those that do not comply to the Disciplinary Oversight Committee (DOC). According to LSBD, its inspector checks to ensure violations are corrected in a timely manner and provides documentation showing dental offices have provided proof of required corrections.

<sup>7</sup> La R.S. 37:751-798

**Finding 2:** While LSBSD developed criteria to identify high-risk dental offices, it did not refer 15 (71.4%) of 21 high-risk dental offices to a Disciplinary Oversight Committee, as required by policy, to determine whether disciplinary action was needed.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>2. LSBSD should formally define in policy which violations require staff to re-inspect dental offices to ensure they are corrected.</p>	<p><i>Partially Implemented</i></p> <p>LSBSD's updated policy states that unsanitary conditions and drug log violations will be referred to the DOC and the DOC will direct the inspector when to do a follow-up inspection. If cases are not assigned to the DOC, re-inspections may not be performed.</p> <p><b>LLA Comment:</b> During our follow-up audit, LSBSD's criteria for identifying high-risk dental offices was if a dental office had one major or repeat minor violations during inspections. While LSBSD's current policy states that unsanitary conditions and drug log violations be referred to the DOC, it does not address re-inspections or referrals to the DOC for other high-risk violations, such as the improper use of emergency drugs, and for repeat minor violations, such as anesthesia violations and failure to appropriately disinfect clinical contact surfaces.</p>
<p>3. LSBSD should refer high-risk dental offices to a Disciplinary Oversight Committee as required by policy to determine whether disciplinary action is needed.</p>	<p><i>Partially Implemented</i></p> <p>LSBSD's policy states that dentists with "egregious" violations found during inspections are to be referred to the DOC.</p> <p><b>LLA Comment:</b> While LSBSD's current policy states that unsanitary conditions and drug log violations be referred to the DOC, it does not address referral to the DOC for other high-risk violations such as the improper use of emergency drugs.</p>

**Finding 3:** LSBSD's electronic tracking system does not track all disciplinary actions taken by the Board. As a result, Disciplinary Oversight Committee members may not have all necessary information to make disciplinary recommendations and may not be sanctioning dentists in a fair and equitable manner. In addition, while LSBSD adopted a disciplinary matrix in December 2019, this matrix does not address all violations or include the full range of disciplinary actions available to the Board.

Recommendation	Recommendation Status/ Summary of Agency's Response
4. LSBSD should electronically track all disciplinary actions taken by the Board irrespective of whether the actions were public or not and provide Disciplinary Oversight Committee members information on not only the licensee under review, but also on how the Board has sanctioned similar cases in the past.	<p><i>Implementation in Progress</i></p> <p>LSBSD stated that disciplinary actions are all recorded in the database but stated that it is currently working with a company to switch to a new licensing system that should make viewing this information easier. LSBSD expects this system to be fully operational by July 2024.</p>
5. LSBSD should develop a complete disciplinary matrix that includes all violations of the Dental Practice Act and all disciplinary actions that the Board can take in a graduated manner and takes into account aggravating and mitigating factors.	<p><i>Implemented</i></p> <p>LSBSD developed a table that provides the disciplinary actions for the various violations of the Dental Practice Act, including minimum and maximum fines.</p>

**Finding 4:** LSBSD has not developed a process that requires the consistent use of the Prescription Monitoring Program (PMP) to investigate complaints and monitor sanctioned licensees to ensure that they comply with the terms of their consent decrees or Board orders. We found that during fiscal years 2016 through 2019, LSBSD did not use the PMP to investigate six (50.0%) of the 12 complaints it received regarding illegal prescribing or practice by dentists or to monitor sanctioned licensees to ensure that they complied with the terms of their consent decrees or Board orders.

Recommendation	Recommendation Status/ Summary of Agency's Response
6. LSBSD should develop a process to use the PMP to investigate all complaints regarding illegal prescribing practices.	<p><i>Implemented</i></p> <p>LSBSD developed a PMP policy that allows it to run a dentist's PMP report for complaints and investigations regarding illegal or illegitimate prescribing.</p>

**Finding 4:** LSBSD has not developed a process that requires the consistent use of the Prescription Monitoring Program (PMP) to investigate complaints and monitor sanctioned licensees to ensure that they comply with the terms of their consent decrees or Board orders. We found that during fiscal years 2016 through 2019, LSBSD did not use the PMP to investigate six (50.0%) of the 12 complaints it received regarding illegal prescribing or practice by dentists or to monitor sanctioned licensees to ensure that they complied with the terms of their consent decrees or Board orders.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>7. LSBSD should develop a process to monitor all sanctioned licensees, including using the PMP to ensure dentists with prescription restrictions are not prescribing in an illegal or improper manner.</p>	<p><i>Implemented</i></p> <p>LSBSD updated its PMP policy on March 11, 2024, to allow monitoring using the PMP of any dentist who has been sanctioned for a prescribing offense.</p>

**Finding 5:** During fiscal years 2016 through 2019, LSBSD did not report all adverse actions to the National Practitioner Data Bank (NPDB) as required by federal regulations. We found that LSBSD did not report 16 (34.0%) of 47 actions against licensees to the NPDB at all and did not report the remaining 31 (66.0%) actions within 30 days.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>8. LSBSD should ensure that it reports all adverse actions to the National Practitioner Data Bank (NPDB) within 30 days as required by federal law.</p>	<p><i>Implemented</i></p> <p>LSBSD updated its Disciplinary Action Reporting policy to require LSBSD staff to report adverse actions in accordance with federal requirements. According to LSBSD, there were four reportable 2023 adverse actions that LSBSD was required to report to the NPDB. LSBSD provided documentation showing it reported these four actions to the NPDB.</p>
<p>9. LSBSD should enroll licensees in "Continuous Query" reports from the NPDB for each applicant for initial licensure and each renewal applicant to ensure the Board receives accurate, timely notice of actions taken by other states and healthcare entities.</p>	<p><i>Implementation in Progress</i></p> <p>According to LSBSD, its new licensing system should be able to better integrate with the NPDB's continuous query service. LSBSD expects the new system to be operational by July 2024.</p>

# Progress Report: Non-Emergency Medical Transportation

Louisiana Department of Health

November 12, 2020

We evaluated whether the Louisiana Department of Health (LDH) had improved its oversight of the Medicaid Non-Emergency Medical Transportation (NEMT) program since our December 2015 performance audit. NEMT provides transportation for Medicaid recipients to and from a Medicaid medical provider. The program provides transportation when all other reasonable means of free transportation have been explored and are unavailable. Our 2015 audit found that LDH did not always provide sufficient oversight of the NEMT program. Our November 2020 audit focused on whether these issues had been addressed.

**LDH implemented five (83.3%) recommendations and is in the process of implementing one (16.7%) recommendation.**

**Finding 1:** LDH has not provided the Managed Care Organizations (MCOs) with sufficient guidance to administer the NEMT program and has weakened or eliminated controls that previously existed in the program.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>1. LDH should update the Medical Transportation Provider Manual or the MCO Manual to include all current Medicaid guidelines for the NEMT program.</p>	<p><i>Implemented</i></p> <p>According to LDH, prior to initiation of the audit, it began working on a new manual for transportation services to strengthen program controls and tools for oversight. The transportation manual provides standardized rules for participation in the NEMT program and is included within a comprehensive MCO Manual that became effective January 1, 2021.</p>
<p>2. LDH should establish comprehensive guidance for NEMT coding, implement edit checks that require valid NEMT encounter submissions, and require that specific provider names be used to improve its ability to monitor the NEMT program.</p>	<p><i>Implemented</i></p> <p>LDH revised the NEMT fee schedule to include the current rates and all procedure codes eligible for Medicaid reimbursement and implemented system edits that require encounters to contain the proper extension, claim type, and procedure code prior to approval. System edits help increase data accuracy and reporting.</p> <p>On September 1, 2020, LDH required MCOs to include the NEMT provider's name as the billing and servicing provider, if the NEMT provider obtained a National Provider Identifier (NPI) by the National Plan &amp; Provider Enumeration System (NPPES). Effective July 1, 2023, LDH required all transportation providers, including NEMT providers, to enroll in the LDH Medicaid provider enrollment portal. This requirement allows recognition of all transportation providers during claim adjudication.</p>

**Finding 1:** LDH has not provided the Managed Care Organizations (MCOs) with sufficient guidance to administer the NEMT program and has weakened or eliminated controls that previously existed in the program.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>3. LDH should consider requiring MCOs to require medical professional signatures on the ride verification form for non-ambulance NEMT, ensure that MCOs' transportation brokers comply with the contractual requirement to store ride verification forms electronically, and require transportation brokers to provide LDH and MCO staff access to the electronic forms.</p>	<p><i>Implementation in Progress</i></p> <p>LDH developed a pilot project to place a QR code on the back of enrollees' Medicaid cards so the NEMT provider can scan the barcode on the enrollee's ID card at the pick-up and drop off location of each assigned transport. This will provide a set of geographic coordinates and timestamp for each transport. Utilizing this technology will allow LDH to determine if the NEMT provider transported the enrollee to and/or from a medical facility, in a timely manner.</p> <p>LDH required all MCOs to distribute updated enrollee ID cards encoded with the QR code containing enrollee demographics by June 30, 2022. LDH planned to require the brokerage firm awarded the LDH NEMT Request for Proposal in 2022 to develop a mobile application that is compatible with Android and iOS platforms to have the capability to require secure use login and authentication, display the driver's daily manifest, scan the QR code on the Medicaid ID cards to verify enrollee identity, capture the timestamp and geographic location of the enrollee's pickup and drop-off, track the driving route between the pickup and drop-off, capture the enrollee's signature when required, capture the healthcare facility representative's signature, and enable providers to submit claims and all documentation required for reimbursement. However, LDH delayed implementation due to a protest of the awarding of the contract which is still making its way through the court system.</p> <p>During the audit period, two of the four contracted brokers stored ride verification forms entirely electronically. The remaining brokerage firms utilized a combination of paper and electronic record storage. On November 18, 2020, LDH assessed a Notice of Action (NOA) to both MCOs for failure to properly maintain NEMT records and warned the MCOs that failure to ensure the broker maintains an electronic format for all pertinent transportation records may result in LDH assessing a penalty for each day of noncompliance.</p>

**Finding 1:** LDH has not provided the Managed Care Organizations (MCOs) with sufficient guidance to administer the NEMT program and has weakened or eliminated controls that previously existed in the program.

Recommendation	Recommendation Status/ Summary of Agency's Response
4. LDH should require MCOs to implement a standard form to document medical necessity for ambulance NEMT that includes medical professional signatures and information on why the patient needed ambulance transport, similar to the form used by Medicare.	<p><i>Implemented</i></p> <p>LDH implemented a standardized form which requires the enrollee's treating physician, a registered nurse, the director of nursing at a nursing facility, a nurse practitioner, a physician assistant, or a clinical nurse specialist to certify on the Certification of Ambulance Transportation (CAT) that the transport is medically necessary and describe the medical condition, which necessitates ambulance services. LDH began requiring the CAT form on January 1, 2021.</p>
5. LDH should require that the MCOs audit NEMT documentation for both non-ambulance and ambulance NEMT; establish guidance on the frequency, amount, and content of these audits to ensure consistency; and require that MCOs submit all monitoring results to LDH.	<p><i>Implemented</i></p> <p>LDH contracts with the MCOs include provisions requiring the MCOs to have procedures to verify whether services that have been represented to have been delivered were actually delivered.</p>

**Finding 2:** LDH is not routinely analyzing NEMT encounter data to ensure the MCOs are in compliance with their contracts and identifying potentially improper payments that violate NEMT program rules. As a result, we identified potential improper payments similar to those found during our December 2015 audit.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>6. LDH and the MCOs should use routine data analytics to identify payments that potentially violate NEMT program rules, to identify providers or recipients with a high proportion of these violations, and to identify NEMT encounters that should be coded as value-added services.</p>	<p><i>Implemented</i></p> <p>LDH engaged in multiple data analytics projects related to NEMT over the last several years. For the last three years, LDH has been working on an algorithm, similar to the one used by LLA, to identify trips without a corresponding medical claim. Additionally, LDH is working on algorithms to identify transportation claims occurring during an inpatient stay, multiple transports on the same date of service, and transports for long distances.</p> <p>LDH audited the five MCOs contracted during FY 2020 for all trips without a corresponding medical claim. Three of the five MCOs audits are complete. LDH required that each MCO void all claims without a corresponding medical claim and resubmit any claims that the MCO should have coded as a value-added benefit. Each MCO is required to provide LDH with a plan of action highlighting the MCO's next steps to ensure transportation claims have a corresponding medical claim.</p> <p>Medicaid's Program Integrity Unit is working with other partners in the detection of fraud, waste and abuse in the Medicaid Program. Medicaid supplements contractor oversight of NEMT with program integrity specific monitoring, reviews, and follow-up activities to include identifying more instances of fraud, waste and abuse through predictive analytics and risk scoring. Over the past three years, LDH has routinely reviewed several schemes to determine potential instances of fraud.</p>

# Monitoring and Enforcement of Air Quality

Department of Environmental Quality

January 20, 2021

We evaluated the Louisiana Department of Environmental Quality’s (DEQ) monitoring and enforcement of air quality regulations. It is important to achieve and maintain clean air to protect public health and the natural environment. We conducted this audit because Louisiana has a high concentration of industrial facilities requiring air permits and DEQ is the primary agency in the state concerned with environmental protection and regulation. DEQ’s Air Quality Program regulates and monitors air quality by issuing air permits, conducting surveillance activities, such as inspections of permitted facilities, and issuing enforcement actions when permit holders violate permit conditions.

**DEQ implemented two (18.2%) recommendations, partially implemented two (18.2%) recommendations, is in the process of implementing six (54.5%) recommendations and did not implement one (9.1%) recommendation.**

**Because DEQ is still in the process of implementing a majority of the recommendations, we will include these in next year’s implementation status report.**

**Finding 1:** Louisiana has seen improvement in air quality since calendar year 2008. However, certain areas of the state are highly industrialized and have high concentrations of air pollution. As a result, it is important for DEQ to have robust monitoring and enforcement processes to protect human and environmental health.

Recommendation	Recommendation Status/ Summary of Agency’s Response
No Recommendations	N/A

**Finding 2:** While DEQ conducted inspections on permitted facilities as required by the Environmental Protection Agency (EPA), it should strengthen its monitoring process by identifying and holding accountable those facilities that fail to submit required self-monitoring reports. In addition, DEQ should review these reports in a timely manner so it can identify and address those facilities with self-reported violations.

Recommendation	Recommendation Status/ Summary of Agency’s Response
1. DEQ should vary when it inspects facilities so that they are less predictable as state law stresses the importance of unannounced inspections.	<p><i>Implemented</i></p> <p>DEQ, with EPA approval, has undertaken an Alternate Compliance Monitoring Strategy (ACMS) for scheduling and performing inspections of permitted facilities. Administrative changes were undertaken four years ago to increase variability of inspections. The agency plans to continue with ACMS for future scheduling.</p>

**Finding 2:** While DEQ conducted inspections on permitted facilities as required by the Environmental Protection Agency (EPA), it should strengthen its monitoring process by identifying and holding accountable those facilities that fail to submit required self-monitoring reports. In addition, DEQ should review these reports in a timely manner so it can identify and address those facilities with self-reported violations.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>2. DEQ should require secondary evidence, such as photographs, to ensure that inspections actually occurred.</p>	<p><i>Not Implemented</i></p> <p>According to DEQ, its Standard Operating Procedures (SOPs) already require inspectors to leave a Field Interview Form (FIF) at each facility inspected that has been signed by a facility representative at the time of inspection. The agency further stated that these existing procedures already allow DEQ to verify that inspections are conducted as they require that the FIF be submitted to the supervisor for review which ensures a second "check" that the inspections are completed.</p> <p><b>LLA Comments:</b> Based on DEQ's response, we determined that the status of this recommendation is <i>Not Implemented</i> as the agency still does not require secondary evidence to ensure inspections actually occur. Additional evidence, such as photographs would further strengthen DEQ's inspection process.</p>
<p>3. DEQ should review required self-monitoring reports timely to monitor and regulate air quality in Louisiana.</p>	<p><i>Partially Implemented</i></p> <p>According to DEQ, the same processes have continued in regards to reviewing reports. DEQ has written guidance for when reports should be reviewed but does not have a formal time frame requirement. The agency also developed new tasks in TEMPO to assist in addressing noncompliance issues.</p>
<p>4. DEQ should continue to pursue electronic report submissions like other states.</p>	<p><i>Implementation in Progress</i></p> <p>DEQ was awarded a federal grant to create a system to receive Title V reports in electronic format. A contractor was selected and a design document for the system/program has been finalized. The production and implementation processes are ongoing. The system/program will be expanded to accept other Air Quality reports. The system/program is part of an agency-wide initiative to transition to electronic reporting.</p>

**Finding 3:** DEQ does not issue enforcement actions in a timely manner to permitted facilities that violate air permit requirements. From fiscal years 2015 through 2019, the time it took DEQ to issue enforcement actions increased by 102.1%, from an average of 289 days to an average of 585 days. As a result, there is a risk that facilities may have violations that remain uncorrected for years.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>5. DEQ should develop formal time frame goals for how long it should take to issue enforcement actions and monitor its performance based on the time frame goals.</p>	<p><i>Partially Implemented</i></p> <p>DEQ has continued to make progress in reducing the backlog and reducing the time between receipt of a referral and issuance of an enforcement action. The timeframes to issue actions to address citizen complaints (90 days) and High Priority Violations (180 days) remain the same and are included in updated agency procedures. DEQ stated that it is assessing current workload and backlog to create a manageable enforcement process.</p>
<p>6. DEQ should develop additional reporting capabilities for enforcement staff and management to use to better monitor the enforcement process.</p>	<p><i>Implementation in Progress</i></p> <p>According to DEQ, the development of additional reporting capabilities is still ongoing. Efforts are being made to extract data, generate new reports, and to evaluate current management reports. DEQ management views this as a continuous effort and will be working with staff to develop formal goals. Until such time as additional reporting capabilities are developed and implemented, enforcement staff can run the "Title V Report" query, "Unaddressed Referral" query, and other queries. An "Actions Issued and Open" query is run monthly to track the progress of cases. The results of the "Actions Issued and Open" query is reviewed by supervisors and managers for oversight. DEQ regularly runs pending settlement queries to track settlement progress.</p>

**Finding 4:** DEQ does not effectively track the penalties it has assessed and whether facilities have paid their penalties. In addition, DEQ could improve its settlement process by developing deadlines for when facilities must submit settlement offers and by processing these offers more quickly.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>7. DEQ should streamline the process for receiving and processing facility penalty and settlement payments. DEQ should effectively track all penalties it assesses and ensure that facilities pay the penalties.</p>	<p><i>Implementation in Progress</i></p> <p>According to DEQ, it has continued to track its penalties in TEMPO using the check log and also on a separate Excel spreadsheet but management is meeting with staff from Financial Services, Enforcement, and Legal to discuss improving payment processes, including for expedited penalties, penalties, and settlements. A Financial Services employee has been delegated the task of being primarily responsible for suggesting new processes and working with all employees to ensure these processes work for all involved and are implemented consistently. This employee will also write reports in Access and ensure end users are familiar with them and can obtain the information needed.</p>
<p>8. DEQ should develop reports that can integrate payment data from the fiscal division, as well as capture information from DEQ's legal division, in order to easily identify what penalties and settlements have been paid.</p>	<p><i>Implementation in Progress</i></p> <p>According to DEQ, management is meeting with staff from Financial Services, Enforcement, and Legal to discuss improving payment processes, including for expedited penalties, penalties, and settlements. A Financial Services employee has been delegated the task of being primarily responsible for suggesting new processes and working with all employees to ensure these processes work for all involved and are implemented consistently. This employee will also write reports in Access and ensure end users are familiar with them and can obtain the information needed.</p>
<p>9. DEQ should establish a process that requires facilities to submit acceptable settlement offers within a certain time frame, such as six months, and draft a penalty amount for those who do not comply.</p>	<p><i>Implemented</i></p> <p>The language in enforcement actions, specifically the Notice of Potential Penalty (NOPP) and the Consolidated Compliance Order &amp; Notice of Potential Penalty (CONOPP), was revised to address submission of a settlement offer. Respondents who decide to enter into settlement negotiations may submit a settlement offer within 180 days of receipt of a NOPP or within 90 days of achieving compliance with the Compliance Order portion of a CONOPP. Management continues to track issued actions through monthly queries of TEMPO and have staff follow-up to determine status of cases and pursue settlements, penalties, closures, escalation, etc. as appropriate.</p>

**Finding 5:** DEQ faces challenges in performing its required regulatory duties, including low staffing levels, high workloads, frequent turnover of staff, and ineffective data systems.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>10. DEQ management should determine whether staffing levels are sufficient to provide quality services, and if not, request funding to hire additional staff.</p>	<p><i>Implementation in Progress</i></p> <p>According to DEQ, employee turnover has been an ongoing issue within all of DEQ. Before any sort of determination of sufficient staffing levels could be reviewed, the turnover rate of the Environmental Scientist staff first needed to be addressed and a pay adjustment was made to all corresponding staff. Once turnover has stabilized, a recommendation can be made to review staffing levels across all DEQ divisions to ensure the proper distribution of Environmental Scientist staff.</p>
<p>11. DEQ management should continue to work towards the development and implementation of a comprehensive data system that can provide adequate management reporting.</p>	<p><i>Implementation in Progress</i></p> <p>TEMPO is DEQ's system of record and, according to DEQ, efforts are being made to extract data, generate new reports, and to evaluate current management reports. DEQ management views this as a continuous effort and stated that no timeline for implementation can be given.</p>

# Challenges with Telework During the COVID-19 Public Health Emergency

Department of State Civil Service &  
Division of Administration, Office of Technology Services

January 28, 2021

We evaluated the use of telework among the state’s executive branch agencies during the COVID-19 public health emergency. The purpose of the audit was to provide information on the challenges executive branch agencies experienced. We sent one survey to 88 agency leaders in 32 agencies and offices to obtain information on the challenges they faced in managing their agencies during telework. We also sent another survey to approximately 40,000 state employees (staff and supervisors) in the same 32 agencies and offices to understand their experiences with telework.

**DSCS implemented all four (100.0%) recommendations.**

**OTS implemented its one (100.0%) recommendation.**

## Department of State Civil Service

**Finding 1:** Most agencies did not have telework policies prior to the pandemic. According to the survey, 18 (56.3%) of 32 state agencies and offices surveyed had no telework policy. In addition, only 1,562 (16.3%) of 9,582 employees reported teleworking on a regular/intermittent schedule prior to COVID-19, which, together with the lack of policies, made the transition to telework more difficult.

Recommendation	Recommendation Status/ Summary of Agency’s Response
<p>1. The Department of State Civil Service (DSCS) should develop minimum standards for what should be included in state agency telework policies. These standards should conform to best practices, such as the Federal Government’s <i>Guide to Telework in the Federal Government</i>.</p>	<p style="color: #c00000;"><i>Implemented</i></p> <p>DSCS implemented formal telework procedures via Civil Service Rules that apply to all classified employees. These rules were adopted by the State Civil Service Commission on January 5, 2022. DSCS provided resources during implementation of these rules. For example, DSCS provided presentations to agencies’ human resources staff and leadership, implemented telework training, and provided a sample telework policy for state agencies to use as guidance when developing their individual policies.</p> <p>Effective July 1, 2022, state agencies were required to implement formal telework policies. These policies required approval by the DSCS Director. DSCS plans to review agencies telework rules, policies, and procedures with the new administration to identify challenges and opportunities with telework.</p>

**Finding 2:** Agencies did not consistently accommodate non-essential employees whose job duties could not be performed during telework. For example, some agencies assigned employees duties that could be performed remotely, while others required employees to use leave.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>2. DSCS should assist agencies in developing telework policies to ensure agencies identify how they will accommodate non-essential employees whose job duties may not be conducive to working from home.</p>	<p><i>Implemented</i></p> <p>Civil Service Rule 11.4.1 requires agencies to identify factors for determining a position's suitability for telework in addition to determining employee eligibility to participate in telework. The determinations depend on the agency's mission, function, structure and the job duties of individual positions. Rule 11.4.1. also requires agencies to maintain a listing of positions that are designated as suitable for telework.</p>
<p>3. DSCS should develop rules to standardize the use of leave for non-essential employees whose job duties do not allow them to telework during emergency situations.</p>	<p><i>Implemented</i></p> <p>According to DSCS, Civil Service Rule 11.23 already allowed agencies to grant special leave in certain circumstances to employees who cannot telework. DSCS further stated that, when contacted by agencies, it continues to provide guidance that when an employee presents themselves as able and willing to work at the agency's physical work location but is not allowed to work onsite due to an act of God or local condition and is not in a position suitable for telework, that the employee should be granted special leave without the loss of pay, annual, sick or compensatory leave.</p> <p>DSCS is looking into extending Rule 11.35 (Special Leave Related to COVID-19 Health Pandemic) for any pandemic situation and/or office closure that employees who cannot telework will be granted special leave. Until such time, DSCS will continue to provide guidance to agencies in accordance to Rule 11.23 when these situations arise.</p>

**Finding 4:** Agencies did not always provide supervisors with sufficient guidance on how to manage their remote teams and measure and track employee productivity. According to the survey, 655 (26.6%) of 2,461 agency supervisors reported facing barriers in leading their remote teams.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>5. DSCS should assist agencies in creating telework agreements for every teleworker that includes items, such as duration of agreement, remote work site location(s), communication expectations, telework schedule, performance expectations, and agency-provided equipment to be provided by the agency for the employee to carry out their job duties.</p>	<p><i>Implemented</i></p> <p>Civil Service Rule 11.4.1 (j) requires employees who are authorized to participate in telework to enter into a written telework agreement with their department, which is reviewed and renewed at least annually. The telework agreement must contain the location of the approved alternative worksite(s).</p> <p>According to DSCS, it monitored the implementation of telework agreements by ensuring that each agency policy provided a Telework Agreement Form within their policy before it was approved by the DSCS Director.</p>

### Office of Technology Services

**Finding 3:** Technology challenges, such as inadequate equipment and connectivity problems, were the most common barriers employees faced when transitioning to widespread telework. Agencies that relied on paper for their business processes also faced more challenges than those with automated processes.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>4. The Office of Technology Services (OTS) should assist agencies in developing telework policies that outline the different technologies needed for successful telework, including whether laptops will be issued, what platforms should be used for communication, and how business processes that rely on paper will not be interrupted.</p>	<p><i>Implemented</i></p> <p>According to OTS, it assisted agencies in the development of telework policies by defining the technologies, security, and access methods by which the agencies could work remotely.</p> <p>OTS further stated that there was never a gap in the availability of these services prior to the emergency declaration for COVID-19 and that challenges within the agencies revolved around knowing how to use the technologies. Once OTS educated agencies on these technologies, the agencies were able to work from home or office, whichever was determined necessary by the agencies.</p>

# Regulation of the Massage Therapy Profession

Louisiana Board of Massage Therapy

March 3, 2021

We evaluated whether the Louisiana Board of Massage Therapy (LBMT or Board) effectively regulated the massage therapy profession during fiscal years 2017 through 2019 to ensure compliance with the Louisiana Massage Therapists and Massage Establishments Act (Massage Therapy Practice Act). LBMT was established in 1992 as a regulatory agency responsible for licensing all individuals and establishments that engage in the practice of massage therapy. We conducted this audit to determine whether LBMT was meeting its mission of protecting the public and integrity of the profession and whether its processes ensure that licensees comply with the Massage Therapy Practice Act. In addition, stakeholders we interviewed during our February 2020 audit on human trafficking indicated that illicit massage therapy establishments were prevalent in Louisiana and may be involved with human trafficking.

**LBMT implemented nine (81.8%) recommendations but has not implemented the other two (18.2%) recommendations.**

**Finding 1:** State law does not require LBMT to conduct background checks on massage therapists or establishment owners. State law only requires that massage therapists who apply for licensure after January 2013 submit a background check to the Board. As a result, less than half (1,158, or 41.6%) of the 2,784 massage therapists and none of the 628 establishment owners were required to submit a background check as of April 2020.

Recommendation	Recommendation Status/ Summary of Agency's Response
No Recommendations	N/A

**Finding 2:** LBMT does not have an effective process to identify unlicensed massage therapists and establishments. As a result, we found 115 establishments that may be operating without a license as of September 2020. In addition, when LBMT identifies an unlicensed business and issues a cease and desist order, it does not monitor the establishment to ensure it remains closed.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>1. LBMT should develop a process to identify unlicensed activity that includes reviewing all licensing applications, investigating anonymous complaints that allege unlicensed activity, and reviewing public websites such as www.Rubmaps.ch.</p>	<p><i>Implemented</i></p> <p>According to LBMT, it developed a process to identify unlicensed activity, including reviewing all licensing applications, by reviewing and monitoring websites associated with illicit/illegal activity prior to approval or renewal of applications. If illicit activity is found, the applicant is afforded a hearing, after which the ruling of LBMT is sent to local law enforcement. The actions taken by the LBMT against applicants are located on the LBMT website. Anonymous complaints are accepted and reviewed by LBMT staff.</p>
<p>2. LBMT should develop a process for continuous monitoring of establishments that have been issued cease and desist orders to ensure they either stop operating or obtain a license.</p>	<p><i>Implemented</i></p> <p>After issuance of cease and desist orders, LBMT sends orders to local law enforcement, which have the jurisdiction to take criminal action against the violators. Orders are located on the LBMT website. According to LBMT, it monitors websites associated with illicit/illegal activity and can continue to discover local advertisement of unlicensed activity. In addition, LBMT developed a policy in December 2023 to provide guidance to staff regarding this process.</p>
<p>3. LBMT should impose fines and penalties on establishments that continue to operate without licenses.</p>	<p><i>Not Implemented</i></p> <p>LBMT refers establishments that continue to operate without appropriate licenses to local law enforcement. According to state law<sup>8</sup>, upon conviction, such establishments shall be fined between one hundred and one thousand dollars or imprisoned for not more than six months, or both. According to LBMT, it intends to further address a plan for the implementation of fines to unlicensed practitioners.</p> <p><b>LLA Comment:</b> Rather than just relying on local law enforcement, LBMT should develop formal written procedures for imposing fines and penalties on unlicensed establishments. LBMT should then consistently follow these procedures.</p>

<sup>8</sup> R.S. 37:3565(A)

**Finding 3:** While LBMT investigates complaints and inspects establishments, its monitoring process is not sufficient to ensure that licensed massage establishments are not operating as sexually-oriented businesses, which would violate state law.

Recommendation	Recommendation Status/ Summary of Agency's Response
4. LBMT should establish written criteria for when complaints should be dismissed.	<i>Implemented</i>  LBMT implemented formal procedures for investigations and reviews of complaints.
5. LBMT should develop a process that requires inspectors to evaluate certain criteria that would help the Board determine whether establishments are operating as sexually-oriented businesses.	<i>Implemented</i>  LBMT's inspection report contains a list of 24 common signs of human trafficking established by the FBI and other human trafficking organizations. As part of the inspections process, LBMT staff are to check any of these that may apply.
6. LBMT should develop criteria for selecting establishments to inspect and how often establishments are inspected and incorporate risk factors such as information received from anonymous complaints, its licensing process, media articles alleging arrests, and websites that indicate sexually-oriented businesses when prioritizing inspections.	<i>Implemented</i>  LBMT developed a policy in December 2023 that outlines the criteria/risk factors used to prioritize inspections, and the process for scheduling inspections using these priorities. According to LBMT, new establishments are inspected within 90 days of the issuance of its license. Further, random inspections are performed every two years. Inspections are prioritized based on risk factors to the public, information located on websites associated with illicit activity, and anonymous complaints.
7. LBMT should track completed inspections so that it can monitor the performance of the inspection contractor and ensure that inspections are being completed in accordance with its goal.	<i>Implemented</i>  LBMT is tracking in a spreadsheet all inspections conducted which includes the establishment inspected and the date of the inspection.

**Finding 4:** The maximum fines levied by LBMT for noncompliance with state law are low compared to other states, and fines are not always increased based on the severity of the violation. Additionally, LBMT has not developed guidance, policies, or procedures that would help the Board make consistent and appropriate disciplinary decisions. Inconsistent disciplinary actions may cause confusion for the Board, the public, and licensees, and actions that are too lenient may not deter potential offenders.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>8. LBMT should evaluate its fine schedule compared to those of other states to determine whether increases are needed and ensure fines increase based on the severity of the violation.</p>	<p><i>Implemented</i></p> <p>LBMT adopted a new fines and penalty schedule that was effective September 2022.</p>
<p>9. LBMT should develop guidance to help ensure it follows a consistent, objective approach when disciplining therapists and that these decisions are appropriate and properly protect the public from unprofessional, improper, and unqualified licensees as required by state law.</p>	<p><i>Not Implemented</i></p> <p>According to LBMT it has implemented consistent fines for violations, as well as legal fees and costs of hearings. The Board also developed a policy in December 2023 that outlines its authority to assess fines and the fine schedule. However, LBMT has not yet adopted formal written policies outlining the processes staff must follow to ensure appropriate disciplinary decisions.</p> <p><b>LLA Comment:</b> LBMT should develop formal written policies that outline the steps staff should take to assess fines and penalties, such as sending a letter/email, when to follow up for nonpayment, whether Board approval is required prior to assessing, how to get such approval, how to record payment, etc. This will help ensure consistent and appropriate decisions are made regarding disciplinary actions.</p>

**Finding 5:** Increased coordination with law enforcement agencies and other stakeholders and training on human trafficking could help LBMT to identify and address illicit activity including human trafficking in the massage industry.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>10. LBMT should seek training opportunities for Board members, its staff, and contracted inspectors on identifying the signs of human trafficking.</p>	<p><i>Implemented</i></p> <p>Human Trafficking training is required for board members, office staff, and contracted inspectors. The last training was held in November 2023. The Board chairperson attended a Human Trafficking conference hosted by The Network human trafficking organization in January 2023. Additionally, LBMT's Complaints Investigation Officer serves as the Board's designee on the Task Force on Human Trafficking Arrests created by Senate Resolution 4 of the 2023 Regular Legislative Session.</p>
<p>11. LBMT should continue to improve its coordination with law enforcement agencies and other stakeholders to better identify and address illicit activity including human trafficking in the massage industry.</p>	<p><i>Implemented</i></p> <p>The LBMT Executive Director and special counsel presented at the Louisiana Sheriffs' Association general membership meeting on September 21, 2022, to discuss human trafficking and working together to address and identify human trafficking or illicit activity associated with the massage industry. Thereafter, correspondence was sent from LBMT to the Sheriffs' directory requesting contact information for a designee within the parish offices to be the Board liaison to address such issues. The LBMT has also worked with parish municipalities regarding parish ordinances to address human trafficking.</p>

# Impact of Fee Increases on the Affordability of Public Higher Education in Louisiana

Louisiana Higher Education System Management Boards

March 29, 2021

We evaluated the impact of fee increases on the affordability of attending a public higher education institution in Louisiana. Article 7 § 2.1 of the Louisiana Constitution requires a two-thirds vote of the Louisiana Legislature to increase tuition or fees at higher education institutions. From July 1, 2010, through June 30, 2020, the Legislature enacted laws allowing the four management boards for the state’s public higher education institutions to increase fees

The Louisiana State University System implemented both recommendations.

The Southern University System is in the process of implementing one recommendation and implemented the other recommendation.

The University of Louisiana System partially implemented one recommendation and implemented the other recommendation.

The Louisiana Community and Technical College System partially implemented one recommendation and implemented the other recommendation.

subject to certain limitations. Institutions increased their tuition and fees at the same time that direct state support (state general fund, statutory dedications, and inter-agency transfers) for higher education institutions was decreasing.

**Finding 1:** Decreased direct state support has impacted how much Louisiana invests in its students compared to other southern states. According to the Southern Regional Education Board’s data on its 16-member states, Louisiana ranks last for two-year institutions and second to last for four-year institutions in terms of direct state support per student.

**Finding 2:** Concurrent with decreased direct state support, fees assessed to students have increased by 154.6%, from an average of \$1,168 per student in academic year (AY) 2009-10 to \$2,975 for Academic Year (AY) 2019-20. Fee increases have outpaced inflation by 113.5%. As a result, students who entered college during AY 2019-20 will have to pay an additional \$318.3 million in fees (\$6,247 per student) to obtain a four-year degree beyond what would be expected due to inflation.

**Finding 3:** We estimate that while 33.6% (17,131) of Louisiana-resident students have sufficient financial resources to cover the increased fees, the other 66.4% (33,832) will face an additional \$157.6 million in unmet need (\$4,657 per student with unmet need) over a four-year undergraduate enrollment. As a result, students must meet these costs from other sources, such as employment income, parent loans, or private student loans, among other options.

Recommendation	Recommendation Status/ Summary of Agency’s Response
No Recommendations	N/A

### Louisiana State University System

<b>Finding 4:</b> The state’s higher education system management boards should consider instituting a process, similar to a sunset review, to determine if fees are still warranted and whether schools are using them as intended.	
<b>Recommendation</b>	<b>Recommendation Status/ Summary of Agency’s Response</b>
1. The management boards for each of the state’s higher education systems should periodically review all fees to determine if they are still needed, or if any fee should be eliminated or reassigned for a different purpose.	<i>Implemented</i>  The LSU System conducted their first triennial review of fees and presented the review at the December 2023 Board meeting. The review found that all campuses reviewed all their fees and found all fees to be warranted and used as intended.
2. The management boards should require that their institutions publish an itemized list of fees on their websites, including a description of each fee.	<i>Implemented</i>  All LSU System Campuses have published an itemized list of fees on their websites, including descriptions of each fee.

### Southern University System

<b>Finding 4:</b> The state’s higher education system management boards should consider instituting a process, similar to a sunset review, to determine if fees are still warranted and whether schools are using them as intended.	
<b>Recommendation</b>	<b>Recommendation Status/ Summary of Agency’s Response</b>
1. The management boards for each of the state’s higher education systems should periodically review all fees to determine if they are still needed, or if any fee should be eliminated or reassigned for a different purpose.	<i>Implementation in Progress</i>  The Southern University System will begin reviewing all fees every three years to determine if the fees are still needed, or if any fee should be eliminated or reassigned for a different purpose. The initial review process began in March 2024 during the budgeting process and will continue every three years.
2. The management boards should require that their institutions publish an itemized list of fees on their websites, including a description of each fee.	<i>Implemented</i>  All Southern University System campuses have published an itemized list of fees on their websites, including descriptions of each fee.

### University of Louisiana System

<b>Finding 4:</b> The state’s higher education system management boards should consider instituting a process, similar to a sunset review, to determine if fees are still warranted and whether schools are using them as intended.	
Recommendation	Recommendation Status/ Summary of Agency’s Response
<p>1. The management boards for each of the state’s higher education systems should periodically review all fees to determine if they are still needed, or if any fee should be eliminated or reassigned for a different purpose.</p>	<p><i>Partially Implemented</i></p> <p>According to the University of Louisiana System (ULS), its institutions develop financial budgets and present them to the Board of Supervisors for approval. As part of the budget development process, the System and institutions review and evaluate Board Assessed and University Assessed tuition and fees, including the need of specific fees. However, institutions do not document fee evaluations. ULS stated that campuses prepare detailed fee schedules that are included in their budget books, and by including the fees schedules, they are indicating a need for these fees.</p> <p>Student Government Associations annually review Student Self-Assessed Fees through Student Self-Assessed Fee Oversight Committees in accordance with ULS policy.</p>
<p>2. The management boards should require that their institutions publish an itemized list of fees on their websites, including a description of each fee.</p>	<p><i>Implemented</i></p> <p>All ULS institutions have published an itemized list of fees on their websites, including descriptions of each fee.</p>

## Louisiana Community and Technical College System

**Finding 4:** The state’s higher education system management boards should consider instituting a process, similar to a sunset review, to determine if fees are still warranted and whether schools are using them as intended.

Recommendation	Recommendation Status/ Summary of Agency’s Response
<p>1. The management boards for each of the state’s higher education systems should periodically review all fees to determine if they are still needed, or if any fee should be eliminated or reassigned for a different purpose.</p>	<p><i>Partially Implemented</i></p> <p>LCTCS does not have a formal process to review all fees but does periodically reviews fees. For example, the LCTCS board acted to temporarily suspend the online fee during the height of COVID when online instructional delivery became necessary. Additionally, tuition was frozen for the 13 to 15 credit hour range to assist students in pursuing their academic goals more aggressively.</p> <p>How technology fees are used by each LCTCS College is reported to the LCTCS board annually and the Enterprise Resource Planning (ERP) fee revenues and expenditures are monitored throughout the year by LCTCS staff.</p>
<p>2. The management boards should require that their institutions publish an itemized list of fees on their websites, including a description of each fee.</p>	<p><i>Implemented</i></p> <p>LCTCS college websites list their mandatory student fees, including descriptions of each fee.</p>

# Improper Payments in the Unemployment Insurance Program: Ineligible Recipients Based on Income

## Louisiana Workforce Commission

March 31, 2021

We evaluated the Louisiana Workforce Commission’s (LWC) Unemployment Insurance program (State UI) and federally-funded COVID-19 pandemic-related unemployment assistance programs (Federal UI) to determine if individuals who do not appear to have been eligible based on their income received unemployment benefits. UI was established by the Federal Social Security Act in 1935 to provide workers whose jobs have been terminated through no fault of their own, monetary payments for a set period of time or until they find new employment. We conducted this audit because of the significant increase in costs and the number of applicants for unemployment benefits during the COVID-19 pandemic, which totaled \$6.87 billion in payments for 694,391 individuals from March 28, 2020, through December 31, 2020. This report was the first report in a series of reports on unemployment benefits paid during the COVID-19 pandemic.

**LWC implemented the one (100.0%) recommendation in the report.**

**Finding 1.** Overall, we found that LWC made approximately \$405.3 million in State and Federal UI payments to individuals who do not appear to have been eligible for these programs based on their income.

Recommendation	Recommendation Status/ Summary of Agency’s Response
<p>1. LWC should continue to investigate individuals who appear to earn more in wages than the amount allowed and recoup dollars as appropriate.</p>	<p style="color: #C00000; font-weight: bold;"><i>Implemented</i></p> <p>LWC continues to investigate individuals who appear to earn more in wages than the amount allowed and recoup dollars as appropriate. When potential unreported earnings violations are detected through various detection methods, notices with response deadlines are mailed to both claimants and employers. If the claimant fails to respond and they are actively filing, the claim is disqualified until they respond. As responses are received, the case is added to investigation staffs’ workload queues.</p>

# Louisiana's Response to COVID-19 in Nursing Facilities

Louisiana Department of Health

April 21, 2021

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The purpose of this report was to provide information on Louisiana's response to COVID-19 in nursing facilities. In calendar year 2020, Louisiana had 279 nursing facilities serving 25,412 residents. We conducted this audit because, according to the Centers for Disease Control and Prevention (CDC), nursing facility populations are at high risk of being affected by respiratory pathogens like COVID-19 due to their congregate nature and because the population served includes older adults who often have underlying, chronic medical conditions.

**LDH implemented the one (100.0%) recommendation in the report.**

**Finding 1:** Nursing facilities faced staffing challenges throughout the COVID-19 pandemic due to staff exposures to COVID-19, illnesses, or needing to care for family members. For example, 148 (53.4%) of 277 nursing facilities reported a shortage of nursing staff at some point between May 2020 and December 2020.

**Finding 2:** Nursing facilities lacked access to certain types of personal protective equipment (PPE) at the beginning of the COVID-19 pandemic. In addition, nursing facilities did not always have access to testing supplies, and laboratories did not always provide test results in a timely manner.

**Finding 3:** As recommended by the Centers for Medicare and Medicaid Services (CMS), LDH required nursing facilities to restrict entry of all visitors and non-essential healthcare personnel, including family members and some state oversight agencies beginning in March 2020 to control the spread of COVID-19. However, this limited visibility and may have decreased oversight of the quality of care provided to residents.

**Finding 4:** Nursing facilities experienced decreased revenues due to declining censuses as a result of deaths and lower admissions due to COVID-19. However, state and federal sources have provided funding and resources to help offset lost revenues and to help with additional expenses, such as purchasing PPE.

Recommendation	Recommendation Status/ Summary of Agency’s Response
<p>1. LDH should work with stakeholders to identify lessons learned during the COVID-19 pandemic that could help the state and nursing facilities be better prepared for future public health emergencies, including:</p> <ul style="list-style-type: none"> <li>• Initiatives that were most effective at addressing staffing shortages;</li> <li>• Initiatives that were most effective at addressing PPE supply shortages and testing challenges;</li> <li>• How nursing facilities could better facilitate communication with family members, visitation, and socially distant activities to engage residents; and/or</li> <li>• A methodology to ensure that the temporary, \$12 Medicaid enhanced per diem rate does not affect rates paid to nursing facilities after the COVID-19 pandemic ends.</li> </ul>	<p><i>Implemented</i></p> <p>LDH Health Standards held a meeting with stakeholders in June 2021 to discuss the findings and recommendations of the audit. During this meeting, stakeholders discussed areas they felt were successful and areas of concern. For example, the temporary nurse aide program, established during the pandemic and ended in May 2023 as the COVID-19 Public Health Emergency expired, was successful in that it helped nursing home staff shortages. According to LDH, one concern of stakeholders was the number of repetitive telephone calls to each nursing facility during the height of the pandemic when their resources were extremely stretched. The information requested was from different sources but the information being requested was the same.</p> <p>Another takeaway from the meeting was how the findings have led nursing facilities to better ensure increased stock of PPE and antigen testing supplies.</p>

# Improper Payments in the Unemployment Insurance Program: Ineligible Incarcerated Recipients

## Louisiana Workforce Commission

April 28, 2021

We evaluated the Louisiana Workforce Commission’s (LWC) Unemployment Insurance program (State UI) and federally-funded COVID-19 pandemic-related unemployment assistance programs (Federal UI) to determine if individuals who were incarcerated received unemployment benefits during the COVID-19 pandemic. According to LWC policy, incarcerated individuals are not eligible for unemployment benefits because they are unable to obtain employment, which state law<sup>9</sup> requires for individuals to be eligible for unemployment benefits. This report was the second report in a series of reports on unemployment benefits paid during the COVID-19 pandemic.

**LWC implemented the two (100.0%) recommendations included in the report.**

**Finding 1:** Overall, we found that LWC made approximately \$6.2 million in State and Federal UI payments to 1,195 incarcerated individuals who do not appear to have been eligible for these programs.

Recommendation	Recommendation Status/ Summary of Agency’s Response
<p>1. LWC should identify the cause for its incarceration data match not working properly.</p>	<p><i>Implemented</i></p> <p>According to LWC, its benefits system vendor attributed the failure to a system upgrade or code change which caused a change in how they sent unknown date fields. The vendor fixed the issue causing the failure on 3/5/2021. LWC then requested that the vendor create safeguards to alert them if or when a future failure occurred, which they did on 4/9/2021. LWC requested that the vendor re-run all the claims missed during the period in which this job failure occurred, which they did on 04/23/2021.</p>
<p>2. LWC should continue to investigate individuals who appear to have been incarcerated during the periods in which they received unemployment benefits and recoup dollars as appropriate.</p>	<p><i>Implemented</i></p> <p>LWC continues to investigate individuals who appear to have been incarcerated during the periods in which they received unemployment benefits and recoup dollars as appropriate.</p>

<sup>9</sup> La. R.S. 23:1600.3(a)

# Improper Payments in the Unemployment Insurance Program: Deceased Recipients

Louisiana Workforce Commission

June 16, 2021

We evaluated the Louisiana Workforce Commission’s (LWC) Unemployment Insurance program (State UI) and federally-funded COVID-19 pandemic-related unemployment assistance programs (Federal UI) to determine if deceased individuals were paid unemployment benefits during the COVID-19 pandemic. LWC policy states that upon receipt of a death report or death certificate from LDH, LWC stops all claim activities for the deceased individual, including benefit payments. This report was the third report in a series of reports on unemployment benefits paid during the COVID-19 pandemic.

**LWC implemented the two (100.0%) recommendations included in the report.**

**Finding 1:** Overall, we found that LWC made approximately \$1.08 million in State and Federal UI payments to 374 deceased individuals after their dates of death. While \$629,091 of these potentially improper payments could not have been prevented, \$337,007 of the payments should have been prevented by LWC’s current controls and \$123,194 could have been prevented if LWC conducted a weekly match with LDH death data. Although LWC could not prevent all of the payments from being made, LWC can attempt to recover all of the potentially improper payments.

Recommendation	Recommendation Status/ Summary of Agency’s Response
1. LWC should work with LDH to obtain the death file on a weekly basis and perform its data match on a weekly basis to more quickly identify deceased individuals receiving unemployment benefits.	<p style="color: red; font-weight: bold;"><i>Implemented</i></p> <p>In July 2021, LWC changed the frequency of the LDH death cross-match to weekly (Fridays). If a weekly certification is filed after the date of death, a flag is placed on the claim for staff review.</p>
2. LWC should continue to investigate individuals who appear to have been deceased during the periods in which they were paid unemployment benefits and recoup dollars as appropriate.	<p style="color: red; font-weight: bold;"><i>Implemented</i></p> <p>The LWC continues to investigate individuals who appear to have been deceased during the periods in which they were paid unemployment benefits and recoup dollars as appropriate.</p>

# Response to the COVID-19 Pandemic in Correctional Facilities

## Department of Public Safety and Corrections

June 23, 2021

The purpose of this report was to provide information on the Department of Public Safety and Corrections’ (DOC) response to the COVID-19 pandemic. According to the Prison Policy Initiative and the Louisiana COVID-19 Health Equity Task Force, prisons and jails are at especially high risk for outbreaks of COVID-19 because they are densely populated facilities where social distancing is difficult, sanitation is poor, and medical resources are limited.

**DOC implemented the two (100.0%) recommendations included in the report.**

Governor Edwards ended the COVID-19 public health emergency declaration on March 16, 2022.

**Finding 1:** DOC protocols complied with CDC guidance in the areas of testing, medical isolation, screening, visitation, PPE, social distancing, and transfers. However, it did not have processes to verify that correctional facilities implemented these protocols.

Recommendation	Recommendation Status/ Summary of Agency’s Response
<p>1. DOC should develop a process to verify that facilities implement pandemic protocols. This could include activities that do not require going into the facility, such as reviewing videos and asking for logs or other documentation to evaluate the implementation of pandemic protocols.</p>	<p><i>Implemented</i></p> <p>DOC has in place a Health Care Policy for Influenza and Pandemic Viral Diseases, HCP 26. This policy was last updated in January 2024 to add information regarding mandatory meetings and updates for DOC and local facilities during a pandemic or outbreak. According to DOC, it continuously revises this policy as guidance and information is updated.</p>

**Finding 2:** DOC administered 21,110 COVID-19 tests to prisoners from March 2020 through January 2021. Of the 8,211 prisoners tested during that time frame, 3,253 (39.6%) had a positive result. However, DOC did not collect COVID-19 information such as test results and infection rates on state prisoners housed in local correctional facilities, even though approximately half of state prisoners are housed in local facilities.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>2. DOC should ensure it collects pandemic-related information regarding state prisoners that are housed in local correctional centers.</p>	<p><i>Implemented</i></p> <p>From July 2021 to July 2023, local facilities were required to report data monthly to the Chief of Operations electronically but was discontinued because of zero reports of COVID and no outbreaks.</p> <p>Local facilities were required to submit the following information:</p> <ul style="list-style-type: none"> <li>• Number of DOC inmates COVID positive on the last day of the reporting month</li> <li>• Number of DOC inmates that were COVID positive during the reporting month</li> <li>• Number of DOC inmate COVID tests pending on the last day of the reporting month</li> <li>• Number of DOC inmates vaccinated as of the last day of the reporting month</li> </ul> <p>According to DOC, if COVID or any other pandemic occurs, DOC will initiate the collection of information again.</p>

# Response to the COVID-19 Pandemic in Secure Care Facilities

Office of Juvenile Justice

May 19, 2021

The purpose of this report was to provide information on the Office of Juvenile Justice’s (OJJ) response to the COVID-19 pandemic. Congregate living facilities, like OJJ secure care facilities, are at especially high risk for outbreaks of COVID-19. In OJJ secure care facilities, youth in custody live, eat, attend school, and engage in other activities together, which creates an environment in which COVID-19 can easily spread.

**OJJ implemented four (80.0%) recommendations contained in the report and partially implemented one (20.0%) recommendation.**

Governor Edwards ended the COVID-19 public health emergency declaration on March 16, 2022.

**Finding 1:** OJJ’s protocols generally complied with CDC guidance in the areas of medical isolation, screening, visitation, personal protective equipment (PPE), and social distancing.

Recommendation	Recommendation Status/ Summary of Agency’s Response
1. OJJ should develop a centralized document that includes all of its pandemic protocols and update it as new guidance is issued.	<p><i>Implemented</i></p> <p>The COVID policy was developed and is updated annually and as new guidance is issued by the CDC.</p>
2. OJJ should develop a process to verify facilities follow pandemic protocols as directed. This could include activities that do not require going into the facility, such as reviewing videos and asking for logs or other documentation to evaluate the implementation of pandemic protocols.	<p><i>Implemented</i></p> <p>In addition to supervision from the Facility Director ensuring compliance with OJJ policies regarding pandemic protocols, OJJ has the ability to view and review video obtained from video surveillance cameras installed within the facilities.</p>

**Finding 2:** The CDC recommended testing all individuals in close contact with a positive COVID-19 case. However, OJJ was not always able to meet this guidance as some youth refused testing until OJJ was able to get the rapid, less invasive tests in December 2020.

Recommendation	Recommendation Status/ Summary of Agency's Response
3. OJJ should ensure it follows CDC recommended testing protocols during a pandemic.	<p><i>Implemented</i></p> <p>Although the medical department no longer has access to the rapid, less invasive tests that were utilized to test youth who were both exposed and positive from December 2020 through July 2022, the medical departments have continued to test both exposed and positive youth utilizing testing materials for local laboratories.</p>

**Finding 3:** OJJ did not meet CDC guidance that recommended limiting transfers of youth between facilities during the pandemic. Youth transfers increased by 237.3%, from 59 transfers from March through September 2019 to 199 transfers from March through September 2020. Of the transfers that occurred in 2020, 104 (52.3%) were transfers to place youth in behavioral intervention, which is a form of room confinement. Routinely placing youth in room confinement is not in line with juvenile justice best practices.

Recommendation	Recommendation Status/ Summary of Agency's Response
4. OJJ should limit transfers between secure care facilities during the COVID-19 pandemic as recommended by CDC guidance.	<p><i>Implemented</i></p> <p>According to OJJ, transfers between secure facilities are limited to an "as needed" basis whether it is the operational needs of the agency or based upon youth behavioral reasons in conjunction with the appropriate facility to address the needs of the youth. Additionally, agency policy requires medical assessments upon intake when transferring a youth from one facility to another. Youth transfers will be needed when opening the new facility in Monroe and closing the temporary sites in West Feliciana and St. Martinville.</p>
5. OJJ should limit the use of room confinement as recommended by juvenile justice best practices.	<p><i>Partially Implemented</i></p> <p>OJJ stated that it utilizes Behavioral Intervention (BI) rooms as temporary assignment of a youth from general population when their continued presence poses a threat to staff or other youth and is used as a therapeutic environment to address behavior. According to OJJ, BI rooms are used in accordance with agency policies.</p>

## APPENDIX A: SCOPE AND METHODOLOGY

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This report provides the implementation status of recommendations contained in 13 performance audit reports issued during fiscal year 2021. We conducted this review under the provisions of Louisiana Revised Statute 24:522.1 (Act 343 of the 2023 Regular Legislative Session).

Since this review was not a performance audit, we did not follow generally accepted *Government Auditing Standards* issued by the Comptroller General of the United States. To obtain our conclusions, we performed the following steps:

- Reviewed the 24 performance audit reports issued from July 1, 2020, through June 30, 2021, to determine which reports to include in this review. We excluded seven audits that did not include any recommendations, three audits in which we have already conducted a follow-up,<sup>10</sup> and one audit in which the recommendations applied to a specific point in time relating to the COVID-19 public health emergency.<sup>11</sup> As a result, we reviewed 13 audits issued during fiscal year 2021 that contained 70 recommendations for this report.
- Requested feedback on the status of recommendations contained in the selected audits from relevant state agencies and other entities. These agencies/entities included Louisiana Department of Health; Louisiana State Board of Dentistry; Louisiana Workforce Commission; Louisiana Department of Environmental Quality; Department of State Civil Service; Office of Technology Services, Division of Administration; Louisiana Board of Massage Therapy; Louisiana State Police; Department of Corrections; Office of Juvenile Justice; Louisiana State University System; Southern University System; University of Louisiana System; and Louisiana Community and Technical College System.
- Requested documentation to support the agencies' responses. Based on agencies' responses and/or documentation provided, we requested further documentation in some instances to clarify or verify the agency's responses. If an agency's response and/or documentation provided did not support the recommendation status reported by the agency, we revised the recommendation status.
- When necessary, we conducted further research to confirm agencies' responses but did not conduct in-depth auditing procedures, such as file reviews or analysis of data, because of the time and resources

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<sup>10</sup> Because of time and resource constraints, we cannot conduct comprehensive follow-up audits for all audit reports. In addition, not all audits require a comprehensive follow-up audit. We use a risk-based assessment to determine which audits do require a comprehensive follow up.

<sup>11</sup> We included other COVID-19 related audits because they included more general recommendations that were applicable to other situations in the future.

needed for such work. However, we may determine in the future that an audit included in this review requires a comprehensive follow-up because of significant changes to the program.

- Provided draft of report to all agencies for review and revised report, as necessary.