



# Report Highlights

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

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### Why We Conducted This Review

This report provides the implementation status of 70 recommendations contained in 13 performance audit reports issued during fiscal year 2021. State law (Louisiana Revised Statute 24:522.1) requires auditees of performance audits to report to the Louisiana Legislative Auditor their progress in implementing recommendations contained in performance audit reports 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.

### What We Found

Our review involved audit reports that focused on:

- 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
- Louisiana Board of Massage Therapy
- Higher Education Systems
- Louisiana State Police
- Department of Corrections
- Office of Juvenile Justice

The implementation status for recommendations include the following categories:

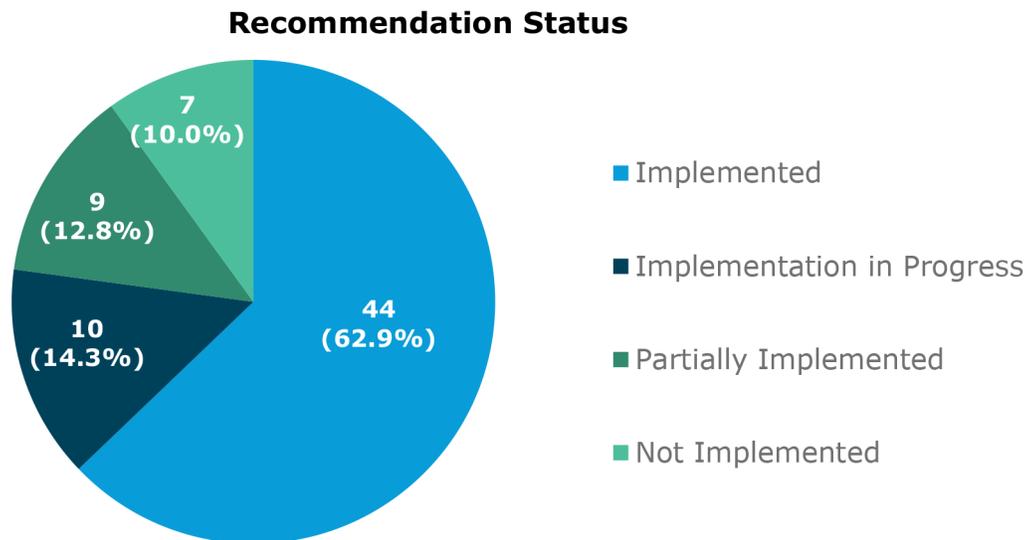
- **Implemented:** The agency fully implemented the recommendation.
- **Implementation in Progress:** The agency started but has not completed implementing the recommendation.
- **Partially Implemented:** The agency implemented a portion of the recommendation but has not acted to implement and does not 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.

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

## What We Found (Cont.)

**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.



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

### Examples of Notable Changes as a Result of Report Recommendations:

- **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. In addition, LDH engaged in multiple data analytics projects related to NEMT to identify payments that violate NEMT program rules.

### Examples of Recommendations Agencies Have Not Implemented:

- **Louisiana State Police (LSP)** has not developed a process to systematically review the tier assignments of sex offenders by managing agencies early in the registration process. In addition, 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.