

APPROVAL AND TRACKING OF CONTRACTS
IN STATE GOVERNMENT

OFFICE OF CONTRACTUAL REVIEW



PERFORMANCE AUDIT SERVICES
INFORMATIONAL REPORT
ISSUED MAY 6, 2015

**LOUISIANA LEGISLATIVE AUDITOR
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**FOR QUESTIONS RELATED TO THIS INFORMATIONAL REPORT, CONTACT
EMILY WILSON, PERFORMANCE AUDIT MANAGER,
AT 225-339-3800.**

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

May 6, 2015

The Honorable John A. Alario, Jr.,
President of the Senate
The Honorable Charles E. "Chuck" Kleckley,
Speaker of the House of Representatives

Dear Senator Alario and Representative Kleckley:

This report provides information on the approval and tracking of contracts in state government. In addition, we determined the number and dollar amount of state contracts as of November 2014. Appendix A contains the Office of Contractual Review's (OCR) response. I hope this report will benefit you in your legislative decision-making process.

We would like to express our appreciation to the management and staff of OCR for their assistance during this review.

Sincerely,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP/aa

CONTRACTS 2015

Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE



Approval and Tracking of Contracts in State Government Office of Contractual Review

May 2015

Audit Control # 40140007

Introduction

Louisiana Revised Statute (R.S.) 39:1490 charges the Office of Contractual Review (OCR) within the Division of Administration with adopting rules and regulations for the procurement, management, control, and disposition of all professional, personal, consulting, and social services contracts entered into by state agencies. OCR uses the Contract Financial Management System (CFMS) to track and monitor contract information, such as the contracting state agency, type of contract, contract beginning and end dates, and total contract amount.

On January 1, 2015, OCR merged with the Office of State Purchasing and is now referred to as the Office of State Procurement. Accordingly, the statutes governing OCR were repealed effective January 1, 2015, and replaced with more current legislation. Since the contract data presented in this report is as of November 1, 2014, the statutes cited throughout this report reflect the laws in effect at that time. As of November 2014, Louisiana had at least 14,693 contracts totaling approximately \$21.3 billion in CFMS.¹ Exhibit 1 summarizes the top 10 entities with the largest contract amounts.

Exhibit 1 Top 10 Executive Branch Entities by Total Contract Amount in CFMS as of November 1, 2014

Entity	Number of Contracts	Amount of Contracts
1. Division of Administration - Facility Planning and Control	3,769	\$3,550,632,906
2. Division of Administration, Office of Community Development	2,161	\$3,040,029,063
3. Department of Health and Hospitals - Medical Vendor Administration	62	\$1,660,939,639
4. Division of Administration, Office of Group Benefits	24	\$1,529,636,069
5. Governor's Office of Homeland Security and Emergency Preparedness	18	\$955,153,554
6. Department of Economic Development, Office of the Secretary	175	\$757,927,484
7. Office of Coastal Protection and Restoration	173	\$680,244,053
8. Department of Natural Resources, Office of Coastal Restoration and Management	107	\$679,629,086
9. Division of Administration - Debt Service and Maintenance	4	\$677,907,973
10. Adult Community-Based Rehabilitation Program	42	\$644,032,572

Source: Prepared by legislative auditor's staff using CFMS data as of November 1, 2014.

Because of the high number and dollar amount of contracts, the purpose of this review was to provide information on how Louisiana approves and tracks state contracts. Appendix B contains our scope and methodology.

¹ The total number and dollar amount of existing state contracts could be much higher. See page 6 for further discussion.

Objective: To determine how Louisiana approves and tracks state contracts.

We found that Louisiana law does not require that all contract types be approved by a centralized entity. According to state law and the *CFMS User Guide*, OCR is only required to approve seven of 20 contract types. The remaining 13 contract types represented 55% of all contracts and totaled approximately \$6.2 billion as of November 2014. In addition, state law allows OCR to delegate the approval of professional, personal, consulting, and social services contracts under \$20,000 and certain routine contracts (called “special delegation”) to state agencies. In fiscal year 2014, 72 agencies had delegated authority to approve 4,599 contracts totaling \$278.6 million.

We also found that nothing in state law requires that all entities include contract information in CFMS. In addition, OCR requires but has not developed a process to ensure that contracts approved under delegated authority are entered into CFMS. As a result, it is difficult to determine the true number and dollar amount of state contracts. These issues are summarized in more detail below.

Louisiana law does not require that a centralized entity approve all types of state contracts. OCR is only required to approve seven of 20 contract types. The remaining 13 contract types represented 8,068, or 55%, of all contracts, and totaled approximately \$6.2 billion, or 29% of total contract amounts, as of November 2014.

State law (R.S. 39:1490) requires that OCR adopt rules and regulations for the procurement, management, control, and disposition of all professional, personal, consulting, and social services contracts required by state agencies. According to OCR, it reviews these types of contracts for appropriateness of contract terms and language, signature authorities, evidence of funding and compliance with applicable laws, regulations, executive orders, and policies. OCR also reviews agencies’ procurement processes against competitive solicitation requirements of law. The contracting entity is responsible for justifying the need for the contract and conducting a cost-benefit analysis if required.

However, state law does not require that a centralized entity approve all state contracts. According to the *CFMS User Guide*, OCR is only required to approve seven of the 20 possible contract types in CFMS. The remaining 13 types accounted for 8,068 contracts totaling approximately \$6.2 billion as of November 2014. Exhibit 2 lists the 20 types of contracts in CFMS and whether or not OCR is required to approve each type, including the total number and dollar amount of these contracts. Appendix C contains a list of state agencies and the type and dollar amount of contracts per agency and Appendix D contains the total number and dollar amount of contracts by agency and office.

Exhibit 2					
CFMS Contract Types Approved and Not Approved by OCR					
as of November 1, 2014					
CFMS Contract Type	OCR Approval?	Number of Contracts	Percent of Total Contracts	Contract Amount	Percent of Total Amount
Other Contract	No	2,502	17.03%	\$1,183,688,813	5.54%
Building Rentals and Leases	No	319	2.17%	260,801,421	1.22%
Capital Outlay Construction	No	11	0.07%	14,754,484	0.07%
Facility Planning and Control Consulting Contract	No	3	0.02%	623,265	0.00%
Facility Planning and Control Cooperative Endeavor Agreement	No	1,633	11.11%	1,898,254,629	8.89%
Facility Planning and Control Professional Contract	No	639	4.35%	27,546,959	0.13%
Major Repair Construction	No	15	0.10%	2,425,190	0.01%
Major Repair Design	No	23	0.16%	168,354	0.00%
Miscellaneous Contract	No	1,521	10.35%	1,072,775,770	5.02%
Owner/Contractor Non-Bid < \$5,000	No	12	0.08%	4,902,067	0.02%
Owner/Contractor Non-Bid > \$5,000	No	54	0.37%	29,620,796	0.14%
Owner/Contractor Bid	No	121	0.82%	1,175,043,324	5.50%
Owner/Designer Selection Board	No	1,215	8.27%	523,678,412	2.45%
Total No OCR Approval Required		8,068	54.91%	\$6,194,283,484	29.01%
Agency Contract	Yes	281	1.91%	\$368,823,724	1.73%
Consulting Contract	Yes	958	6.52%	2,664,454,596	12.48%
Cooperative Agreement	Yes	835	5.68%	8,864,364,250	41.52%
Governmental Contract	Yes	167	1.14%	121,381,394	0.57%
Personal Contract	Yes	1,053	7.17%	30,709,429	0.14%
Professional Contract	Yes	2,444	16.63%	1,571,336,566	7.36%
Social Services Contract	Yes	887	6.04%	1,534,128,553	7.19%
Total OCR Approval		6,625	45.09%	\$15,155,198,512	70.99%
Grand Total		14,693	100.00%	\$21,349,481,996	100.00%
Source: Prepared by legislative auditor's staff using the CFMS Application Guide.					

According to OCR, it is not required to approve all contract types because some, such as those related to facility planning, capital outlay, and buildings and leases, are governed by Title 38 ("Public Contracts, Works, and Improvements") of Louisiana's Revised Statutes. In addition, the "other" and "miscellaneous" contract types, which are among the highest number of contracts, do not require OCR approval and are not governed by Title 38. Specifically, the "miscellaneous" contract type includes memorandums of understanding and other agreements,

such as family subsidy agreements for adoptions. The “other” category is used by agencies to enter contracts approved under special delegated authority, which is discussed in the next section.

OCR delegates approval authority for certain contracts to state agencies. In fiscal year 2014, a total of 72 agencies approved 4,599 contracts totaling approximately \$278.6 million.

According to R.S. 39:1488, the director of OCR may delegate authority to executive branch agencies for the approval of professional, personal, consulting, and social services contracts under \$20,000 and may grant special delegated authority to any state agency for routine contracts as the director deems appropriate for any amount. According to OCR, delegating its approval authority helps make the approval process for agencies more timely, as smaller value contracts can be handled in-house by the agencies. OCR can rescind an agency’s delegated authority if it does not comply with procurement laws and regulations. According to OCR, the only entities that have had their authority rescinded in the past ten years were the Department of Education and the Board of Elementary and Secondary Education on July 2, 2014.

In fiscal year 2014, 68 entities with delegated approval authority for contracts under \$20,000 reported that they approved 3,287 contracts for a total of approximately \$31.1 million. Exhibit 3 shows the top 10 entities with the highest dollar amount of contracts approved under delegated authority (\$20,000 or less) in fiscal year 2014. As shown in the exhibit, the Office of Risk Management has 623 contracts totaling approximately \$9.6 million. These contracts are for legal services and expert witnesses for programs such as Workers’ Compensation. Appendix E contains similar information for all contracts that were approved under delegated authority of \$20,000 or less in fiscal year 2014.

Exhibit 3		
Top 10 Entities with Delegated Authority for Contracts ≤ \$20,000		
Fiscal Year 2014		
Entity	Number of Contracts	Total Value of Contracts
1. Office of Risk Management	623	\$9,552,965
2. Louisiana State University (LSU) - Baton Rouge	486	\$3,285,624
3. Division of Administration - Patient’s Compensation Fund	102	\$2,002,000
4. LSU Medical Center/Health Sciences Center - New Orleans	137	\$1,268,621
5. Department of Public Safety	101	\$875,972
6. Department of Health and Hospitals	153	\$731,481
7. Department of Corrections	64	\$720,081
8. Department of Children and Family Services	66	\$708,717
9. University of Louisiana - Monroe	82	\$556,018
10. Northwestern State University	89	\$538,290
Source: Prepared by legislative auditor’s staff using information provided by OCR.		

OCR can also grant “special” delegated authority to agencies approving certain routine contracts for any amount. According to OCR’s fiscal year 2014 Annual Report, 18² entities with special delegated authority approved 1,312 contracts for a total of approximately \$247.5 million. According to OCR, it grants this special delegation to entities that enter into routine contracts that are similar in nature and thus have minimal risk for error. Examples include contracts for medical consultants for disability determinations at the Department of Children and Family Services and cooperative endeavor agreements with federal, state, and local entities for coastal restoration projects. Exhibit 4 shows the top 10 agencies with the highest contract amounts approved under special delegated authority. Appendix F contains a list of all agencies with special delegated contracts and the number and dollar amount of these contracts in fiscal year 2014.

Exhibit 4 Top 10 Entities with Special Delegated Authority Fiscal Year 2014		
Entity	Number of Contracts	Total Value of Contracts
1. Department of Children and Family Services	87	\$59,837,078
2. Office of the Governor - Coastal Activities	25	\$47,650,276
3. Louisiana Workforce Commission	242	\$43,143,326
4. Community Development Block Grant Program	426	\$38,409,036
5. Department of Treasury	89	30,568,051
6. Louisiana State University (LSU)	196	\$9,963,313
7. Department of Economic Development	71	\$8,418,741
8. Department of Natural Resources	16	\$4,125,392
9. LSU Medical Center/Health Sciences Center - New Orleans	68	\$2,062,273
10. Southern University	22	\$830,924
Source: Prepared by legislative auditor’s staff using information provided by OCR.		

In January 2015, the statute that provided for OCR’s delegation of authority of \$20,000 or less was repealed. According to OCR, the limit for this delegated authority is now \$2,000 for agencies whose procurement functions have been centralized as a result of the consolidated statewide procurement function, although provisions for special delegated authority of any amount remain in place.

² Four of these agencies also have delegated authority for contracts under \$20,000.

Nothing in state law requires that all entities with state contracts enter contract information in CFMS. In addition, OCR requires but has not developed a process to ensure that contracts approved under delegated authority are entered into CFMS.

As of November 2014, Louisiana had at least 14,693 active contracts totaling approximately \$21.3 billion in CFMS. However, CFMS, which is used by OCR to track and monitor Executive Branch agency contract information, does not contain every state contract. Although CFMS, which is a part of the Integrated Statewide Information System (ISIS), tracks most contracts, primarily Executive Branch agencies use this system. For example, Louisiana State University obtained its own procurement tracking system within the last year, and most state regulatory boards and commissions do not use CFMS.³ As a result, there is no centralized database where legislators and other stakeholders can easily determine the actual number and dollar amount of all state contracts. Therefore, the total number and dollar amount of existing state contracts as of November 2014 could be much higher.

According to OCR, the state began the process of centralizing its procurement function on July 1, 2014, through the transition of Executive Branch agencies that use CFMS to LaGov, the state's new Enterprise Resource Planning system. During this transition, OCR enters contract information into CFMS for the contracts it approves for the five state agencies that have already started using LaGov. As of November 1, 2014, the Department of Transportation and Development, Department of Environmental Quality, Department of Natural Resources, Department of Wildlife and Fisheries, and the Coastal Protection and Restoration Authority have transitioned into the LaGov system. According to OCR, it is working on a plan that will allow for the migration of CFMS to LaGov on July 1, 2015. However, LaGov will still not include all state contracts entered into by higher education institutions and some boards and commissions.

In addition, as mentioned previously, OCR may delegate contract approval authority to state agencies for certain contracts. OCR requires that these agencies report the total number and dollar amount of active contracts under delegated authority to them on a quarterly basis.⁴ However, while OCR requires that agencies also enter these contracts into CFMS, it does not have a process to ensure this is done. According to OCR, it does not have sufficient funds to engage compliance personnel to ensure all delegated authority contracts are reported in CFMS. Instead, OCR stated that it must rely on state agencies to comply with this requirement.

³ According to OCR, there are some exceptions, such as those boards and commissions that write their contracts through the Department of Health and Hospitals, and are therefore in CFMS.

⁴ Likewise, OCR states that it will require that agencies enter delegated authority contracts into LaGov as they transition from CFMS.

APPENDIX A: MANAGEMENT'S RESPONSE



BOBBY JINDAL
GOVERNOR

KRISTY H. NICHOLS
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of State Procurement

May 4, 2015

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Subject: Audit Response: Approval and Tracking of Contracts in State Government

Dear Mr. Purpera:

We have received the report resulting from the audit conducted by Performance Audit Services regarding the *Approval and Tracking of Contracts in State Government*. We appreciate the opportunity to provide a response regarding the issues noted.

The Office of Contractual Review (now merged into the Office of State Procurement effective January 1, 2015), reviews those contracts it is required to by law, and performs an important function within Louisiana state government through the establishment of policies and practices designed to increase the public's confidence in the procurement of services under those contracts. In accordance with state law, OCR protects the State's interests and billions of dollars of public funds on an annual basis by providing consistent guidelines and oversight of professional, personal, consulting, and social services contract types entered into by state agencies of the Executive Branch under Title 39 of the Revised Statutes.

Through tracking, monitoring to ensure compliance with law, and providing final approval of thousands of contracts annually which fall under its purview, OCR maintains a procurement system which ensures the fair and equitable treatment of those who seek to do business with the State. The use of Requests for Proposals (RFPs) as legally required, fosters effective competition by requiring the evaluation of price and technical ability resulting in the selection of contractor(s) most advantageous to the State.

In addition, OCR provides a central record of contracting activity for citizens and public officials alike. The OCR Annual Report (<http://www.doa.louisiana.gov/OSP/ocr/annualreports.htm>) compiles comparative statistics of the number and kinds of services contracts entered into by state agencies. For FY 13-14, OCR approved 3,576 contracts and amendments worth approximately \$3.6 billion dollars.

Daryl G. Purpera, CPA, CFE, Legislative Auditor

May 4, 2015

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As stated in your report, OCR has the authority to grant delegations to agencies for both small and special purchases. However, delegations of authority are granted with the directive that all contracts approved by agencies must, nevertheless, comply with statutory and regulatory requirements. Delegations are also conditioned on the requirement that the agency provide quarterly reports to OCR of contracting activity conducted within that delegation of authority. The reports must contain a listing of all agency-approved contracts and include the contractor's name, amount of contract, nature of services rendered, effective dates of contracts and total dollar amount of all contracts approved by the agency for that quarter. For FY 13-14, 4,599 contracts worth approximately \$278 million dollars were reported in this manner.

OCR relies on the veracity of agencies' quarterly reporting to determine the comprehensive number and dollar amount of state contracts. OCR reserves the right to audit any contract approved under this delegation. In addition, the delegation is subject to being rescinded at any time if all requirements are not met. OCR has, on occasion, exercised its authority to rescind an agency's delegation where the agency has failed to adhere to procurement laws.

Since the merger of OCR into OSP, many agencies with the highest spending in state government have recently had their delegation of authority for small purchases lowered as a result of the centralization of agency procurement functions into OSP. This has resulted in numerous additional contracts over the amount of \$2,000 being reviewed and approved, thus increasing the overall number of state contracts that are being accounted for.

OSP as the successor of OCR stands ready to increase its ability and capacity to track and account for other state contracts which do not currently fall within its purview, if and when statutory authority to do so is extended. If you have questions or require additional information, please feel free to contact us.

Sincerely,

A handwritten signature in black ink, appearing to read "Paul A. Holmes", written over a horizontal line.

Paul A. Holmes
Director

APPENDIX B: SCOPE AND METHODOLOGY

We produced this informational report under the provisions of Title 24 of the Louisiana Revised Statutes of 1950, as amended. Our review focused on the tracking of contracts in state government and included all contracts in the Contract Financial Management System (CFMS) as of November 1, 2014.

To gather information to address our objective, we performed the following steps:

- Obtained CFMS active contract data as of November 1, 2014.
- Used ACL and Microsoft Excel to analyze the CFMS data by department and contract type.
- Interviewed key OCR personnel to obtain a current overview of CFMS and the contracts it contains.
- Requested fiscal year 2014 information regarding those contracts executed under delegated authority from OCR.

**APPENDIX C: CFMS CONTRACTS BY DEPARTMENT, TYPE,
NUMBER, AND DOLLAR AMOUNT
AS OF NOVEMBER 1, 2014**

Department	Type	Number	Dollar Amount	Percent
Agriculture and Forestry, Department of	Agency Contract	13	\$577,875	22.92%
	Consulting Contract	6	1,209,500	47.98%
	Cooperative Agreement	5	69,500	2.76%
	Governmental Contract	1	29,165	1.16%
	Personal Contract	1	5,000	0.20%
	Professional Contracts	5	630,000	24.99%
	Total	31	\$2,521,040	100.00%
Ancillary Funds	Agency Contract	4	\$18,830,122	1.06%
	Building Rentals and Leases	1	1,278,656	0.07%
	Consulting Contract	40	567,785,103	32.01%
	Cooperative Agreement	8	15,537,832	0.88%
	Governmental Contract	1	25,000	0.00%
	Miscellaneous Contract	1	1,400,000	0.08%
	Owner/Designer Sel Board	1	64,089	0.00%
	Personal Contract	870	17,349,615	0.98%
	Professional Contracts	1,335	1,151,488,635	64.92%
	Total	2,261	\$1,773,759,052	100.00%
Capital Outlay	FP&C Cooperative Endeavor Agreement	1,614	\$1,894,956,086	53.48%
	FP&C Consulting Contracts	1	615,265	0.02%
	Consulting Contract	8	17,471,291	0.49%
	Cooperative Agreement	12	30,295,000	0.86%
	Miscellaneous Contract	3	2,116,835	0.06%
	Major Repair Construction	1	206,000	0.01%
	Major Repair Design	2	21,919	0.00%
	Owner/Contractor Bid	99	1,037,295,286	29.28%
	Owner/Contractor Non-Bid >5000	22	3,034,219	0.09%
	Owner/Contractor Non-Bid < 5000	11	146,787	0.00%
	Owner/Designer Sel Board	1,211	522,719,651	14.75%
	Personal Contract	5	619,253	0.02%
	FP&C Professional Contracts	635	27,387,106	0.77%
	Professional Contracts	53	6,261,490	0.18%
Total	3,677	\$3,543,146,189	100.00%	
Children and Family Services, Department of (DCFS)	Agency Contract	10	\$12,957,642	2.54%
	Building Rentals and Leases	91	109,501,831	21.44%
	Consulting Contract	93	64,255,569	12.58%
	Cooperative Agreement	1	1,737,698	0.34%
	Governmental Contract	43	66,309,515	12.98%
	Miscellaneous Contract	213	154,698,642	30.28%
	Personal Contract	1	494,999	0.10%
	Professional Contracts	4	393,135	0.08%
	Social Services Contracts	186	100,499,162	19.67%
	Total	642	\$510,848,193	100.00%

Department	Type	Number	Dollar Amount	Percent
Civil Service, Department of	Agency Contract	3	\$540,123	62.36%
	Consulting Contract	5	61,000	7.04%
	Personal Contract	2	25,000	2.89%
	Professional Contracts	3	240,050	27.71%
	Total	13	\$866,173	100.00%
Corrections, Department of	Agency Contract	16	\$3,775,827	0.77%
	Building Rentals and Leases	20	20,145,571	4.11%
	Consulting Contract	47	31,640,799	6.46%
	Cooperative Agreement	4	70,894,419	14.48%
	Governmental Contract	2	647,000	0.13%
	Miscellaneous Contract	4	354,066,148	72.32%
	Major Repair Construction	1	61,050	0.01%
	Personal Contract	29	1,128,994	0.23%
	Professional Contracts	45	7,116,344	1.45%
	Social Services Contracts	6	139,023	0.03%
	Total	174	\$489,615,175	100.00%
	Culture, Recreation and Tourism, Department of (DCRT)	Agency Contract	2	\$123,032
Consulting Contract		15	9,534,635	49.84%
Cooperative Agreement		44	8,485,362	44.35%
Governmental Contract		1	15,000	0.08%
Major Repair Construction		2	98,225	0.51%
Personal Contract		8	618,799	3.23%
Professional Contracts		5	255,619	1.34%
Total		77	\$19,130,672	100.00%
Economic Development, Department of (DED)	Agency Contract	3	\$1,435,000	0.10%
	Building Rentals and Leases	1	1,587,663	0.12%
	Consulting Contract	20	8,752,495	0.63%
	Cooperative Agreement	108	1,222,020,675	88.61%
	Miscellaneous Contract	11	96,270,000	6.98%
	Other Type Contract	124	43,874,317	3.18%
	Personal Contract	4	1,339,999	0.10%
	Professional Contracts	27	2,981,150	0.22%
	Social Services Contracts	4	860,000	0.06%
	Total	302	\$1,379,121,298	100.00%
Education, Department of (DOE)	Agency Contract	8	\$5,908,908	1.00%
	Consulting Contract	93	158,921,357	26.79%
	Cooperative Agreement	3	1,275,000	0.21%
	Governmental Contract	19	19,725,600	3.33%
	Miscellaneous Contract	1	0	0.00%
	Other Type Contract	147	358,860,010	60.50%
	Personal Contract	8	203,590	0.03%
	Professional Contracts	7	2,906,110	0.49%
	Social Services Contracts	64	45,393,748	7.65%
Total	350	\$593,194,322	100.00%	
Elected Officials	Agency Contract	3	\$2,782,170	62.82%
	Consulting Contract	10	1,646,343	37.18%
	Total	13	\$4,428,513	100.00%
Environmental Quality, Department of (DEQ)	Agency Contract	6	\$615,964	3.45%
	Consulting Contract	22	10,546,852	59.11%

Department	Type	Number	Dollar Amount	Percent
Environmental Quality, Department of (DEQ) (Cont.)	Cooperative Agreement	15	\$4,348,306	24.37%
	Miscellaneous Contract	1	699,000	3.92%
	Other Type Contract	5	1,423,300	7.98%
	Professional Contracts	4	208,500	1.17%
	Total	53	\$17,841,922	100.00%
Executive Department	Agency Contract	41	\$176,923,961	3.26%
	Building Rentals and Leases	14	4,260,363	0.08%
	Capital Outlay Construction	11	14,754,484	0.27%
	Consulting Contract	112	360,809,544	6.65%
	Cooperative Agreement	323	4,166,832,491	76.75%
	Governmental Contract	6	1,650,501	0.03%
	Miscellaneous Contract	48	220,855,152	4.07%
	Owner/Contractor Bid	21	137,540,038	2.53%
	Owner/Contractor Non-Bid >5000	32	26,586,578	0.49%
	Owner/Contractor Non-Bid < 5000	1	4,755,280	0.09%
	Owner/Designer Sel Board	2	135,549	0.00%
	Other Type Contract	1,824	117,533,197	2.16%
	Personal Contract	4	1,564,690	0.03%
	FP&C Professional Contracts	4	159,853	0.00%
	Professional Contracts	169	149,137,004	2.75%
	Social Services Contracts	178	45,912,887	0.85%
Total	2,790	\$5,429,411,571	100.00%	
Health and Hospitals, Department of (DHH)	Agency Contract	65	\$70,212,219	2.55%
	Building Rentals and Leases	108	70,543,296	2.57%
	Consulting Contract	164	1,141,329,225	41.50%
	Cooperative Agreement	60	31,519,342	1.15%
	Governmental Contract	16	8,987,780	0.33%
	Miscellaneous Contract	1,200	63,344,655	2.30%
	Major Repair Construction	1	63,655	0.00%
	Personal Contract	33	1,078,974	0.04%
	Professional Contracts	293	90,099,099	3.28%
	Social Services Contracts	278	1,272,716,284	46.28%
	Total	2,218	\$2,749,894,529	100.00%
Higher Education	Agency Contract	28	\$9,748,789	0.72%
	Consulting Contract	122	160,030,825	11.78%
	Cooperative Agreement	48	1,130,534,582	83.25%
	Governmental Contract	20	3,647,400	0.27%
	Major Repair Construction	10	1,996,260	0.15%
	Major Repair Design	21	146,435	0.01%
	Owner/Contractor Bid	1	208,000	0.02%
	Other Type Contract	8	320,371	0.02%
	Personal Contract	19	2,943,629	0.22%
	Professional Contracts	170	41,213,579	3.03%
	Social Services Contracts	70	7,218,686	0.53%
	Total	517	\$1,358,008,555	100.00%
Insurance, Department of	Agency Contract	2	\$40,000	0.62%
	Consulting Contract	20	3,408,154	52.97%
	Cooperative Agreement	1	400,000	6.22%
	Professional Contracts	34	2,485,000	38.62%
	Social Services Contracts	9	101,555	1.58%
Total	66	\$6,434,709	100.00%	

Department	Type	Number	Dollar Amount	Percent
Justice, Department of	Consulting Contract	1	\$44,100	0.19%
	Cooperative Agreement	1	637,000	2.75%
	Miscellaneous Contract	1	1,730	0.01%
	Personal Contract	16	418,757	1.81%
	Professional Contracts	68	21,976,023	94.73%
	Social Services Contracts	2	120,000	0.52%
Lieutenant Governor	Total	89	\$23,197,610	100.00%
	Building Rentals and Leases	1	\$538,045	91.03%
	Consulting Contract	1	53,000	8.97%
	Total	2	\$591,045	100.00%
Louisiana Workforce Commission	Agency Contract	7	\$2,428,048	1.70%
	Building Rentals and Leases	41	13,994,656	9.79%
	Consulting Contract	20	8,097,845	5.66%
	Governmental Contract	13	3,939,381	2.75%
	Miscellaneous Contract	10	625,168	0.44%
	Other Type Contract	244	102,280,387	71.53%
	Personal Contract	20	818,480	0.57%
	Professional Contracts	11	648,700	0.45%
	Social Services Contracts	24	10,160,677	7.11%
	Total	390	\$142,993,342	100.00%
LSU Medical Center/Health Sciences Center (LSUMC-HSC)	Building Rentals and Leases	1	\$18,000	0.03%
	Consulting Contract	19	11,254,520	16.42%
	Governmental Contract	2	1,033,620	1.51%
	Miscellaneous Contract	1	0	0.00%
	Personal Contract	3	156,450	0.23%
	Professional Contracts	61	54,468,382	79.47%
	Social Services Contracts	3	1,609,986	2.35%
	Total	90	\$68,540,958	100.00%
Miscellaneous Non-State	Professional Contracts	3	\$275,000	100.00%
	Total	3	\$275,000	100.00%
Natural Resources, Department of (DNR)	Agency Contract	10	\$1,550,852	0.23%
	Consulting Contract	12	644,393	0.09%
	Cooperative Agreement	55	129,941,448	18.93%
	Miscellaneous Contract	3	519,975	0.08%
	Owner/Designer Sel Board	1	759,123	0.11%
	Other Type Contract	50	552,097,172	80.42%
	Personal Contract	2	130,000	0.02%
	Professional Contracts	8	844,414	0.12%
	Total	141	\$686,487,378	100.00%
Non-Appropriated Requirements	Consulting Contract	2	\$53,500	0.71%
	Cooperative Agreement	2	5,890,000	78.55%
	Personal Contract	1	45,000	0.60%
	Professional Contracts	10	1,510,140	20.14%
	Total	15	\$7,498,640	100.00%
Other Requirements	Agency Contract	4	\$10,700,000	0.56%
	Consulting Contract	1	30,000	0.00%
	Cooperative Agreement	56	1,722,326,254	89.97%
	Governmental Contract	7	1,254,500	0.07%
	Miscellaneous Contract	14	175,545,000	9.17%
	Other Type Contract	1	250,000	0.01%
	Social Services Contracts	3	4,320,300	0.23%

Department	Type	Number	Dollar Amount	Percent
Other Requirements (Cont.)	Total	86	\$1,914,426,054	100.00%
Public Safety, Department of	Agency Contract	5	\$23,245,950	29.91%
	Building Rentals and Leases	19	12,238,079	15.75%
	Consulting Contract	12	8,370,776	10.77%
	Cooperative Agreement	4	451,351	0.58%
	Governmental Contract	2	910,175	1.17%
	Miscellaneous Contract	8	2,067,603	2.66%
	Other Type Contract	99	7,050,059	9.07%
	Personal Contract	2	95,000	0.12%
	Professional Contracts	20	22,318,331	28.72%
	Social Services Contracts	6	967,862	1.25%
	Total	177	\$77,715,186	100.00%
Public Service Commission	Consulting Contract	1	\$15,000	47.00%
	Cooperative Agreement	1	16,918	53.00%
	Total	2	\$31,918	100.00%
Revenue, Department of	Building Rentals and Leases	7	\$15,331,222	34.78%
	Consulting Contract	23	28,277,502	64.15%
	Cooperative Agreement	4	49,995	0.11%
	Professional Contracts	11	419,890	0.95%
	Total	45	\$44,078,609	100.00%
Special Schools and Commissions	Consulting Contract	4	\$2,426,995	82.28%
	Personal Contract	16	196,000	6.64%
	Professional Contracts	14	285,630	9.68%
	Social Services Contracts	2	41,000	1.39%
	Total	36	\$2,949,625	100.00%
State, Department of	Consulting Contract	10	\$12,317,460	94.08%
	Professional Contracts	3	775,000	5.92%
	Total	13	\$13,092,460	100.00%
Transportation and Development, Department of	Agency Contract	11	\$15,859,322	4.43%
	Consulting Contract	33	16,821,788	4.70%
	Cooperative Agreement	54	313,928,405	87.76%
	Governmental Contract	2	890,250	0.25%
	Personal Contract	5	1,395,000	0.39%
	Professional Contracts	29	8,830,592	2.47%
	Total	134	\$357,725,357	100.00%
Treasury, Department of	Consulting Contract	4	\$13,190,000	91.28%
	Cooperative Agreement	1	1,200,000	8.30%
	Professional Contracts	2	60,000	0.42%
	Total	7	\$14,450,000	100.00%
Veteran Affairs, Department of	Consulting Contract	19	\$3,313,072	93.59%
	Personal Contract	1	7,200	0.20%
	Professional Contracts	10	219,800	6.21%
	Total	30	\$3,540,072	100.00%
Wildlife and Fisheries, Department of (WLF)	Agency Contract	40	\$10,567,920	33.34%
	Building Rentals and Leases	4	1,053,683	3.32%
	FP&C Cooperative Endeavor Agreement	19	3,298,543	10.41%
	FP&C Consulting Contracts	2	8,000	0.03%
	Consulting Contract	15	1,382,998	4.36%
	Cooperative Agreement	24	5,972,672	18.84%
	Governmental Contract	16	5,729,443	18.08%

Department	Type	Number	Dollar Amount	Percent
Wildlife and Fisheries, Department of (WLF) (Cont.)	Miscellaneous Contract	2	\$565,860	1.79%
	Personal Contract	2	30,000	0.09%
	Professional Contracts	26	3,084,645	9.73%
	Total	150	\$31,693,764	100.00%
Youth Development, Office of (OYD)	Building Rentals and Leases	11	\$10,310,356	12.58%
	Consulting Contract	4	20,758,956	25.32%
	Cooperative Agreement	1	0	0.00%
	Governmental Contract	16	6,587,064	8.04%
	Personal Contract	1	45,000	0.05%
	Professional Contracts	14	204,305	0.25%
	Social Services Contracts	52	44,067,383	53.76%
	Total	99	\$81,973,064	100.00%
Grand Total		14,693	\$21,349,481,996	
Source: Prepared by legislative auditor's staff using unaudited CFMS data as of November 1, 2014.				

**APPENDIX D: CFMS CONTRACTS BY DEPARTMENT OR CLASS,
AGENCY, NUMBER, AND DOLLAR AMOUNT
AS OF NOVEMBER 1, 2014**

Department/ Class	CFMS Agency Name	Number of Contracts	Amount of Contracts*
Agriculture and Forestry, Department of	Louisiana Department of Agriculture and Forestry	31	\$2,521,040
	Total	31	\$2,521,040
Ancillary Funds	Department of Corrections - Prison Enterprises	12	\$2,888,656
	Division of Administrative Law	4	30,000
	Division of Administration (DOA), Office of Telecommunications Management	1	0
	DOA, Office of Risk Management	1,859	158,338,924
	DOA, Louisiana Federal Property Assistance Agency	1	64,089
	DOA, Office of Technology Services	10	69,196,903
	DOA, Patient's Compensation Fund	350	13,604,411
	DOA, Office of Group Benefits	24	1,529,636,069
	Total	2,261	\$1,773,759,052
Capital Outlay	DOA, Facility Planning and Control**	3,676	\$3,543,135,322
	Governor's Office on Women's Policy	1	10,867
	Total	3,677	\$3,543,146,189
Children and Family Services, Department of (DCFS)	Department of Children and Family Services (DCFS)	639	\$510,848,193
	DCFS, Office of Family Support	3	0
	Total	642	\$510,848,193
Civil Service, Department of	Boards and Commissions, Ethics for State Elected Officials	2	\$110,000
	Department of Civil Service	4	478,623
	State Exam, Municipal Fire and Police Civil Service	3	37,400
	State Police Commission	4	240,150
	Total	13	\$866,173
Culture, Recreation and Tourism, Department of (DCRT)	Culture, Recreation and Tourism (DCRT), Office of Tourism	50	\$15,647,966
	DCRT, Office of State Parks	7	2,237,971
	DCRT, Office of Cultural Development	7	70,300
	DCRT, Office of State Museum	4	141,033
	DCRT, Office of the Secretary	1	180,000
	DCRT, Office of the State Library	2	166,177
	Facility Planning and Control**	6	687,225
Total	77	\$19,130,672	
Economic Development, Department of (DED)	Boards and Commissions (BC), Architectural Examiners	1	\$49,000
	BC, Auctioneers Licensing	3	50,000
	BC, Certified Public Accountant	1	45,000
	BC, Certified Shorthand Reporters	7	70,500
	BC, Examiners of Interior Designers	1	10,000
	BC, Louisiana Cemetery	2	55,500
	Economic Development, Department of (DED), Business Services	112	620,913,814
	DED, Office of the Secretary	175	757,927,484
	Total	302	\$1,379,121,298

Department/ Class	CFMS Agency Name	Number of Contracts	Amount of Contracts*
Education, Department of (LDOE)	Education, Department of (LDOE), Executive Office of the Superintendent	14	\$1,210,000
	LDOE, Management and Finance	107	117,122,450
	LDOE, School and Community Support	4	3,164,462
	LDOE, Special School District	13	273,540
	LDOE, Student and School Performance	3	56,904,563
	LDOE, Subgrantee Assistance	62	55,659,298
	LDOE, Recovery School District	147	358,860,010
	Total	350	\$593,194,322
Elected Officials	Boards and Commissions (BC), Louisiana Crawfish Promotion and Research	3	\$495,000
	BC, Louisiana Rice Promotion	2	1,020,000
	BC, Louisiana Rice Research	3	1,289,904
	BC, Soybean Promotion	5	1,623,609
	Total	13	\$4,428,513
Environmental Quality, Department of (DEQ)	Environmental Quality, Department of (DEQ), Environmental Compliance	26	\$8,220,648
	DEQ, Environmental Services	5	1,309,193
	DEQ, Office of Management and Finance	8	5,167,212
	DEQ, Office of the Secretary	14	3,144,870
	Total	53	\$17,841,922
Executive Department	Boards and Commissions (BC), Contractors Licensing	2	\$200,000
	BC, Louisiana Motor Vehicle	3	826,000
	BC, Louisiana Tax Commission	5	1,464,908
	BC, Stadium and Exposition District	1	104,500,000
	Children's Cabinet	2	5,000
	Department of Military Affairs	102	58,453,478
	Division of Administration (DOA), Commissioner's Office	14	510,117,260
	DOA, Facility Planning	8	370,925
	DOA, Office of Community Development	2,161	3,040,029,063
	DOA, Office of Contractual Review	2	150,000
	DOA, Office of General Counsel	8	515,000
	DOA, Office of State Lands	11	1,180,000
	DOA, State Buildings and Grounds	1	2,386,842
	DOA, Construction Litigation Auxiliary	3	138,000
	DOA, Office of the Chief Information Officer	7	3,745,816
	DOA, Office of Statewide Information System	2	4,812,000
	DOA, Office of Statewide Reporting	2	156,200
	Governor's Office Louisiana Commission on Human Rights	12	98,943
	Governor's Office of Coastal Restoration	3	122,325
	Governor's Office, Commission on Law Enforcement	3	1,782,022
	Governor's Office of Elderly Affairs	183	46,534,170
	Governor's Office of Homeland Security and Emergency Preparedness	18	955,153,554
	Louisiana Abstinence Education Program	2	11,235
	Louisiana Board of Professional Geoscientists	4	66,440
Louisiana Public Defender Board	33	8,374,480	
Louisiana State Board of Cosmetology	4	417,000	

Department/ Class	CFMS Agency Name	Number of Contracts	Amount of Contracts*
Executive Department (Cont.)	Louisiana Recreational and Used Motor Vehicle Commission	5	\$174,000
	Louisiana State Racing Commission	2	3,648,223
	Office of Coastal Protection and Restoration	173	680,244,053
	Office of Community Programs	1	15,000
	Office of Financial Institution	9	3,267,034
	Office of the Governor	4	452,600
	Total	2,790	\$5,429,411,571
Health and Hospitals, Department of (DHH)	Addictive Disorders Regulatory Authority	3	\$138,000
	Boards and Commissions (BC), Dentistry	19	1,936,601
	BC, Examiners of Psychologists	7	61,499
	BC, Hearing Aid Dealers	1	14,400
	BC, Licensed Professional Counsel	7	92,900
	BC, Medical Examiners	10	4,176,144
	BC, Nursing Home Examiners	1	73,228
	BC, Optometry Examiners	1	25,000
	BC, Pharmacy	3	142,500
	BC, Physical Therapy	7	851,976
	BC, Practical Nurse Examiners	5	890,000
	BC, Veterinary Medicine	5	476,200
	BC, Wholesale Drug Distributors	3	42,000
	BC, Licensed Professional Vocational Rehabilitation Counsel	1	15,210
	Louisiana Board of Massage Therapy	5	160,000
	Louisiana Board of Embalmers and Funeral Directors	1	260,000
	Louisiana Board Examiners, Dietetics and Nutrition	3	14,600
	Louisiana Board of Behavior Analysts	5	15,000
	Louisiana State Board of Nursing	7	471,600
	Health and Hospitals, Department of (DHH), Central Louisiana Human Services District	57	12,883,223
	Acadiana Area Human Services District, Family Subsidy Agreements	334	1,358,791
	Acadiana Area Human Services District Leases	3	1,199,424
	Capital Area Human Services District, Family Subsidy	49	137,514
	Capital Area Human Services District, Support Services	1	31,200
	Capital Area Human Services District	111	6,781,743
	DHH, Louisiana Emergency Preparedness Network Contracts	10	1,234,050
	DHH, Louisiana Emergency Preparedness Network Leases	1	494,874
	DHH, Acadiana Area Human Services District	34	3,706,110
	DHH, Imperial Calcasieu Human Services Authority	51	6,837,054
	DHH, Imperial Calcasieu Human Services Authority Leases	2	608,214
	DHH, Northeast Delta Human Services Authority	31	5,509,263
	DHH, Northeast Delta Human Services Authority Leases	1	502,805
	DHH, Northwest Louisiana Human Services District	66	16,378,043
DHH, South Central Louisiana Human Services Leases	3	1,387,973	
DHH, Central Louisiana State Hospital	1	3,096	

Department/ Class	CFMS Agency Name	Number of Contracts	Amount of Contracts*
Health and Hospitals, Department of (DHH) (Cont.)	DHH, Development Disabilities Council	30	\$1,434,318
	DHH, Health Services Medicaid	1	8,400
	DHH, Medical Vendor Administration	62	1,660,939,639
	DHH, Medical Vendor Leases	13	10,025,326
	DHH, Office of Behavioral Health Leases	11	4,244,190
	DHH, Office for Citizens with Developmental Disabilities Leases	8	4,101,202
	DHH, Office for Citizens with Developmental Disabilities Subsidy Agreements	31	113,296
	DHH, Office for Citizens with Developmental Disabilities	50	7,709,037
	DHH, Office of Aging and Adult Service	49	58,206,800
	DHH, Office of Behavioral Health	78	585,926,037
	DHH, Office of Behavioral Health - Support Companions	279	7,567,395
	DHH, Office of Public Health	489	253,860,647
	DHH, Office of the Secretary	50	39,510,014
	DHH, Felician Forensic Facility	1	9,900
	DHH, Office of Public Health Leases	38	37,499,969
	DHH, Office of the Secretary Leases	8	4,005,364
	Facility Planning and Control**	1	63,655
	Florida Parishes Human Resource Services	3	1,918,775
	Florida Parishes Human Services Authority	29	2,439,328
	Florida Parishes Human Services Authority, Family Subsidy Agreements	60	222,515
	Louisiana Board of Examiners for Speech-Language Pathology and Audiology	4	37,400
	Metropolitan Human Services Authority	3	522,919
	Metropolitan Human Services Authority, Family Subsidy Agreements	71	618,168
	Total	2,218	\$2,749,894,529
Higher Education	Baton Rouge Community College	7	\$28,856,139
	Board of Regents for Higher Education	30	6,833,361
	Board of Supervisors, Community and Technical College System	8	407,286,121
	Board of Supervisors, University of Louisiana System	9	597,400
	Bossier Parish Community College	12	3,530,841
	Facility Planning and Control**	60	3,238,508
	Governor, Office of Student Financial Assistance	13	885,561
	Grambling State University	5	6,131,910
	Isaac Delgado Community College	6	696,776
	L.E. Fletcher Technical Community College	1	0
	Louisiana State University - Baton Rouge	89	263,669,504
	Louisiana State University - Shreveport	5	1,150,000
	Louisiana Tech University	6	606,000
	Louisiana Technical Office	59	3,895,695
	LSU Agricultural Center	3	138,546
	LSU Medical Center - New Orleans	72	281,209,680
	LSU Medical Center - Shreveport	11	31,405,497
	LSU Systems Office - Board of Supervisors	34	224,125,594
	McNeese State University	3	211,416
	Nicholls State University	3	150,000

Department/ Class	CFMS Agency Name	Number of Contracts	Amount of Contracts*
Higher Education (Cont.)	Northwestern State University	3	\$2,025,240
	Pennington Biomedical Research Center	13	2,320,620
	Regents - Louisiana University Marine Consortium	20	8,674,827
	South Louisiana Community College	10	394,488
	Southeastern Louisiana University	5	7,481,289
	Southern University	4	53,884,455
	Southern University - Shreveport	1	787,584
	University of Louisiana at Monroe	13	2,773,361
	University of New Orleans	12	15,048,144
	Total	517	\$1,358,008,555
Insurance, Department of	Department of Insurance	66	\$6,434,709
	Total	66	\$6,434,709
Justice, Department of	Department of Justice	89	\$23,197,610
	Total	89	\$23,197,610
Lieutenant Governor	Office of Lieutenant Governor	2	\$591,045
	Total	2	\$591,045
Louisiana Workforce Commission	Department of Health and Hospitals Board Certified Social Work Examiners	12	\$206,400
	Labor, Office of Employment Security	378	142,786,942
	Total	390	\$142,993,342
LSU Medical Center/Health Sciences Center (LSUMCHSC)	Huey P. Long Medical Center	1	\$0
	Lallie Kemp Medical Center	31	6,784,632
	Leonard J. Chabert Medical Center	2	3,569,927
	LSU HSC - Healthcare Services Division	36	49,199,562
	University Medical Center	10	7,405,087
	Walter O. Moss Medical Center	2	1,159,920
	Washington/St. Tammany Medical Center	8	421,830
	Total	90	\$68,540,958
Miscellaneous Non-State	Board of Examiners of Bar Pilots of New Orleans	2	\$125,000
	Board of Home Inspectors	1	150,000
	Total	3	\$275,000
Natural Resources, Department of (DNR)	Natural Resources, Department of (DNR), Office of Coastal Restoration and Management	107	\$679,629,086
	DNR, Office of Conservation	9	4,112,838
	DNR, Office of Mineral Resources	9	621,200
	DNR, Office of the Secretary	12	1,983,651
	Facility Planning and Control**	4	140,603
	Total	141	\$686,487,378
Non- Appropriated Requirements	Boards and Commissions, Louisiana Beef Industry Council	1	\$390,000
	Treasury, Louisiana State Bond Commission	14	7,108,640
	Total	15	\$7,498,640
Other Requirements	Adult Community-Based Rehabilitation Program	42	\$644,032,572
	Division of Administration, Debt Service and Maintenance	4	677,907,973
	Economic Development, Debt Service and State Commission	40	592,485,510
	Total	86	\$1,914,426,054

Department/ Class	CFMS Agency Name	Number of Contracts	Amount of Contracts*
Corrections, Department of	Corrections, Louisiana Correctional Institute for Women	10	\$808,384
	Corrections, Administration (Headquarters)	58	107,497,982
	Corrections, Adult Probation and Parole	5	2,244,842
	Corrections, Allen Correctional Center	1	177,033,074
	Corrections, Avoyelles Correctional Center	11	222,775
	Corrections, David Wade Correctional Center	8	218,720
	Corrections, Dixon Correctional Institute	8	1,140,131
	Corrections, Elayn Hunt Correctional Center	15	1,605,038
	Corrections, Louisiana State Penitentiary	33	2,248,386
	Corrections, Probation and Parole - Clinton District	1	384,000
	Corrections, Probation and Parole - East Jefferson District	1	596,364
	Corrections, Probation and Parole - Lafayette District	1	1,175,000
	Corrections, Probation and Parole - Lake Charles District	1	1,658,888
	Corrections, Probation and Parole - Leesville District	1	439,580
	Corrections, Probation and Parole - Minden District	1	680,000
	Corrections, Probation and Parole - Natchitoches District	2	1,514,450
	Corrections, Probation and Parole - New Iberia District	1	1,662,000
	Corrections, Probation and Parole - New Orleans West District	2	2,963,401
	Corrections, Probation and Parole - Shreveport District	2	1,824,585
	Corrections, Probation and Parole - Tallulah District	1	544,966
	Corrections, Probation and Parole - Thibodaux District	1	1,351,271
	Corrections, Probation and Parole - Ville Platte District	1	495,000
	Corrections, Probation and Parole - West Baton Rouge District	2	4,118,207
	Corrections, Rayburn Correctional Center	4	43,271
	Corrections, Winn Correctional Center	1	177,033,074
	Corrections, Work Training Facility/North Facility Planning and Control**	1	50,736
		1	61,050
	Total	174	\$489,615,175
Public Safety, Department of	Boards and Commissions, Private Investigator Examiners	4	\$200,000
	Public Safety Services	3	480,876
	Safety, Fire Marshal	5	3,287,969
	Safety, Highway Safety Commission	105	38,048,408
	Safety, Office of Management and Finance	8	1,312,215
	Safety, Office of Motor Vehicles	10	1,381,761
	Safety, Office of State Police	42	33,003,957
		Total	177
Public Service Commission	Louisiana Public Service Commission	2	\$31,918
		Total	\$31,918
Revenue, Department of	Department of Revenue	45	\$44,078,609
		Total	\$44,078,609
Special Schools and Commissions	Board of Elementary and Secondary Education	1	\$0
	Education, Louisiana Special Education Center/Alexandria	11	294,880
	Education, School for Math, Science and Arts	1	19,000
	Louisiana Schools for the Deaf and Visually Impaired	20	2,581,995
	New Orleans Center for Creative Arts	3	53,750
	Total	36	\$2,949,625

Department/ Class	CFMS Agency Name	Number of Contracts	Amount of Contracts*
State, Department of	Secretary of State	13	\$13,092,460
	Total	13	\$13,092,460
Transportation and Development, Department of	Boards and Commissions, Registration for Professional Engineers and Surveyors	6	\$516,110
	Department of Transportation and Development	128	357,209,247
	Total	134	\$357,725,357
Treasury, Department of	Department of Treasury	7	\$14,450,000
	Total	7	\$14,450,000
Veteran Affairs, Department of	Louisiana War Veterans' Home	3	\$72,000
	Northeast Louisiana War Veterans' Home	5	1,036,470
	Northwest Louisiana War Veterans' Home	6	1,110,155
	Southeast Louisiana War Veterans' Home	8	755,962
	Southwest Louisiana War Veterans' Home	8	565,486
	Total	30	\$3,540,072
Wildlife and Fisheries, Department of (WLF)	Facility Planning and Control**	21	\$3,306,543
	Wildlife and Fisheries (WLF), Fisheries Administration	50	16,993,541
	WLF, Enforcement Division	2	108,000
	Wildlife and Fisheries	11	2,313,011
	WLF, Wildlife Division	24	3,837,054
	WLF, Coastal and Non-Game	42	5,135,615
	Total	150	\$31,693,764
Youth Development, Office of (OYD)	Corrections, OYD - Baton Rouge District	1	\$815,875
	Corrections, OYD - Lafayette District	2	1,684,038
	Corrections, OYD - Lake Charles District	1	435,952
	Corrections, OYD - Natchitoches District	1	299,355
	Corrections, OYD - Tallulah District	1	325,000
	Department of Public Safety and Corrections, Youth Services, OYD, Contract Services	49	45,273,389
	Office of Youth Development	44	33,139,456
	Total	99	\$81,973,064
Grand Total		14,693	\$21,349,481,996
*This total is the net contract amount and includes any contract amendments.			
**These contracts reflect department-specific contracts for the repair and maintenance of state buildings.			
Source: Prepared by legislative auditor's staff using unaudited CFMS data as of November 1, 2014.			

**APPENDIX E: CONTRACTS APPROVED UNDER DELEGATED
AUTHORITY OF \$20,000 OR LESS, BY AMOUNT
AS PER R.S. 39:1508
AS OF NOVEMBER 1, 2014**

Entity*	Number of Contracts	Total Amount
1. Division of Administration, Office of Risk Management	623	\$9,552,865
2. Louisiana State University (LSU) - Baton Rouge	486	3,285,624
3. Division of Administration - Patient's Compensation Fund	102	2,002,000
4. Louisiana State University Medical Center/Health Sciences Center (LSUMCHSC) - New Orleans	137	1,268,621
5. Department of Public Safety and Corrections	101	875,972
6. Department Health and Hospitals	153	731,481
7. Department of Corrections	64	720,081
8. Department of Children and Family Services	66	708,717
9. University of Louisiana - Monroe	82	556,018
10. Northwestern State University	89	538,290
11. Grambling State University	53	531,462
12. Southeastern Louisiana University	71	526,619
13. Southern University	64	509,324
14. McNeese State University	75	436,901
15. Board of Regents	76	387,624
16. University of New Orleans	72	386,700
17. L.E Fletcher Technical Community College	29	383,763
18. Isaac Delgado Community College	37	374,007
19. Department of Wildlife and Fisheries	60	368,899
20. South Louisiana Community College	37	339,236
21. Department of Justice	34	295,174
22. Baton Rouge Community College	37	289,513
23. Department of Economic Development	32	289,020
24. Department of Education	51	275,640
25. University of Louisiana at Lafayette	20	263,870
26. Bossier Parish Community College	25	252,336
27. Louisiana Universities Marine Consortium (LUMCON)	28	251,968
28. Department of Insurance	30	243,463
29. Department of State - Secretary of State	55	243,206
30. LSU - Shreveport	39	238,660

Entity*	Number of Contracts	Total Amount
31. Louisiana Community and Technical College System	31	230,170
32. Louisiana Tech University	39	224,120
33. Department of Transportation and Development	12	222,840
34. Division of Administration	26	217,755
35. Division of Administration, Governor's Office of Elderly Affairs	17	217,009
36. Louisiana Workforce Commission	14	195,106
37. Department of Military Affairs	13	190,993
38. LSUMCHSC - Shreveport	22	180,150
39. Department of State Civil Service	18	177,450
40. Department of Culture, Recreation, and Tourism	19	170,969
41. Department of Agriculture and Forestry	22	168,600
42. Division of Administration, Office of Group Benefits	8	149,800
43. Office of the Governor	18	141,135
44. Nicholls State University	29	127,320
45. Delta Community College	15	126,266
46. Office of Student Financial Assistance	10	104,481
47. Board of Elementary and Secondary Education	13	101,875
48. University of Louisiana System	9	95,563
49. State Board of Certified Public Accountants	10	91,000
50. Department of Revenue	5	90,000
51. Department of Environmental Quality	7	86,967
52. Southwest Louisiana Technical Community College	17	72,087
53. Louisiana Public Defender Board	10	71,654
54. LSU - Alexandria	12	66,647
55. Louisiana Regional Airport	6	62,200
56. Northshore Technical College	8	61,589
57. Department of Natural Resources	5	58,499
58. Louisiana Real Estate Commission	8	34,300
59. State Board of Private Security Examiners	3	33,860
60. State Licensing Board of Contractors	2	31,900
61. Louisiana Tax Commission	3	27,500
62. Division of Administration, Office of Facility Planning and Control	7	25,600
63. LSU - Eunice	9	22,247
64. Louisiana State Racing Commission	1	17,000
65. Louisiana School for Math, Science, and the Arts	3	15,375

Entity*	Number of Contracts	Total Amount
66. River Parishes Community College	2	11,936
67. Louisiana Real Estate Appraisers Board	4	10,000
68. Nunez Community College	2	4,700
Grand Total	3,287	\$31,063,715
<p>*The following five entities had delegated approval authority but did not enter into any contracts under this authority during fiscal year 2014: Louisiana Public Broadcasting, Louisiana Small Business Development Center, Northwest Louisiana Technical College, Office of Youth Development, and the State Police Commission. Source: Prepared by legislative auditor's staff using unaudited data from the FY 14 OCR Annual Report.</p>		

**APPENDIX F: CONTRACTS UNDER SPECIAL DELEGATED
APPROVAL AUTHORITY, BY AMOUNT
AS PER R.S. 39:1488
AS OF NOVEMBER 1, 2014**

Entity*	Number of Contracts	Total Amount
1. Department of Children and Family Services	87	\$59,837,078
2. Office of the Governor - Coastal Activities	25	47,650,276
3. Louisiana Workforce Commission	242	43,143,326
4. Community Development Block Grant Program	426	38,409,036
5. Department of Treasury	89	30,568,051
6. Louisiana State University	196	9,963,313
7. Department of Economic Development	71	8,418,741
8. Department of Natural Resources	16	4,125,392
9. Louisiana State University Medical Center/Health Sciences Center (LSUMCHSC) - New Orleans	68	2,062,273
10. Southern University	22	830,924
11. University of Louisiana - Monroe	26	726,124
12. Northwestern State University	10	486,842
13. University of Louisiana - Lafayette	11	393,561
14. Southeastern Louisiana University	7	283,066
15. LSUMCHSC - Shreveport	6	220,432
16. Department of Insurance	2	150,000
17. McNeese State University	3	128,749
18. Nicholls State University	5	126,943
Grand Total	1,312	\$247,524,127

*The following six entities had delegated approval authority but did not enter into any contracts under this authority during fiscal year 2014: Department of Public Safety, Department of Wildlife and Fisheries, Division of Administration, Office of Group Benefits - Preferred Provider Organization, Louisiana Public Defender Board, Louisiana Tech University, and Office of the Governor.

Source: Prepared by legislative auditor's staff using unaudited data from the FY 14 OCR Annual Report.