

Report Highlights

State Supplemental Pay Program

MICHAEL J. "MIKE" WAGUESPACK, CPA Audit Control # 40230024
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Why We Conducted This Audit

We evaluated the State Supplemental Pay Program for local law enforcement and firefighters across the state. We conducted this evaluation in response to Act 320 of the 2023 Regular Session, which directed the Louisiana Legislative Auditor to examine, investigate, and audit the state's payments to eligible persons who receive state supplemental pay. The State Supplemental Pay Program is administered by two state agencies - the Louisiana Department of Public Safety and Corrections (DPS) and the Department of Treasury (Treasury). In addition, the following three boards of review make decisions regarding eligibility of persons applying for state supplemental pay: Municipal Police Officers' Supplemental Pay Board of Review, Fireman's Supplemental Pay Board, and Deputy Sheriffs' Supplemental Pay Board.

What We Found

State Supplemental Pay Program Payments Fiscal Year 2023			
Group	Average Number of Recipients per Month	Average Monthly Payments	Annual Payments
Justices of the Peace, Constables*	715	\$83,544	\$1,002,532
Municipal and Tribal Firemen	5,617	3,427,359	41,128,304
Law Enforcement (Municipal, Tribal, Harbor, Fireboat, Marshals, Bridge)	5,225	3,239,661	38,875,934
Deputy Sheriffs	8,176	4,910,593	59,066,456
Total**	19,733	\$11,661,157	\$140,073,226

^{*}Justices of the Peace and Constables receive \$120 per month, while all other groups receive \$600 per month.

Source: Prepared by legislative auditor's staff using information provided by DPS and Treasury.

^{**} The number of participants fluctuates from month to month based on turnover and attrition.

State Supplemental Pay Program

State law declares that the legislative intent of state supplemental pay is "to promote the public peace and safety, by providing better enforcement of law, and particularly the enforcement of state laws by municipal police officers and deputy sheriffs" and "to promote the public welfare and safety, by providing better protection from fire and other conflagrations."

Source: R.S. 40:1666 and 1667.7

What We Found (Cont.)

- Municipal Police and Fire Supplemental Pay Boards have not consistently enforced state
 law, which has resulted in ineligible individuals receiving supplemental pay. In addition,
 some Sheriffs' staff whose job duties do not meet state law are receiving supplemental
 pay. Statutes allow specific positions to receive supplemental pay for one group but not for
 another. For example, certain clerical positions are eligible for supplemental pay for municipal
 police but not for fire.
- DPS's payment process is inefficient and causes confusion among municipalities. In addition, DPS sends out supplemental pay funds each month prior to receiving certification from municipalities, which results in payments to ex-employees. As of December 2023, \$574,942 in overpayments has not been repaid to the state since 2003. According to DPS, the issue of overpayments will be largely resolved for police, marshals, constables, and justices of the peace when the agency begins disbursing funds to municipalities rather than recipients. However, this will not resolve the issue for fire personnel receiving supplemental pay, as DPS is still required by state law to pay each fire department recipient directly.
- Not all Chiefs of Police are obtaining the number of training hours required by state law to receive supplemental pay. As of November 2023, 75 (23.6%) out of 318 Chiefs of Police, who are members of the Louisiana Association of Chiefs of Police, have not taken the 12 hours of continuing education annually as required by state law. In addition, 10 (3.1%) are new Chiefs of Police who have not taken the required "New Chief's" class/training within the first year of their administration.