

TECHNOLOGY COSTS CHARGED TO STATE AGENCIES AND OTHER ENTITIES

OFFICE OF TECHNOLOGY SERVICES
DIVISION OF ADMINISTRATION

PERFORMANCE AUDIT SERVICES

Informational Brief
September 3, 2025

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September 3, 2025

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

Dear Senator Henry and Representative Devillier:

This informational brief provides the results of our analysis of technology costs charged to state agencies and other entities by the Office of Technology Services (OTS) for fiscal years 2022 through 2024. This brief is intended to provide timely information related to an area of interest to the legislature or based on a legislative request. I hope this brief will benefit you in your legislative decision-making process.

We would like to express our appreciation to OTS for their assistance during this review.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

MJW/aa

ITCOSTS





Informational Brief

Technology Costs Charged to State Agencies and Other Entities

Office of Technology Services, Division of Administration

MICHAEL J. "MIKE"
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Background

State law¹ grants the Office of Technology Services (OTS) within the Division of Administration (DOA) authority over the Information Technology (IT) systems and services of most executive branch agencies. In addition, OTS provides services to other entities, such as boards and commissions. OTS' legislatively mandated roles include: (1) acting as the sole centralized customer for the acquisition, billing, and record keeping of IT systems/services provided to state agencies; and (2) reviewing, coordinating, approving, or disapproving state agencies' requests for IT procurement including information technology proposals, studies, and contracts.

OTS receives no direct state general funds and is fully funded through a cost-recovery model. As such, OTS bills agencies for its services, which include the following:

- Web/portal services, application development and management, and database services;
- Statewide single point of contact (service desk) for all incidents, issues and requests, and provides support for all state-issued hardware and software;
- Data center operations, including facilities management, storage, mainframe, servers, databases, and network services;
- State mail and printing services;

Why We Compiled This Informational Brief

Because of legislative interest in costs that OTS charged to state agencies and other entities, we analyzed ZFI 2150 (accounts receivable) reports for fiscal years 2022 through 2024 from the state's accounting system, LaGov. Fiscal year costs were based on the invoice date, not when the payments were posted. Because this is an informational brief, we did not perform reliability testing of data contained in these reports; however, LLA's Financial Audit Services conducted reconciliations between this report and the Annual Fiscal Report for fiscal years 2023 and 2024.

Informational briefs are intended to provide more timely information than standards-based performance audits. While these informational briefs do not follow all *Government Auditing Standards*, we conduct quality assurance activities to ensure the information presented is accurate. We incorporated OTS' feedback throughout this informational brief.

¹ Louisiana Revised Statute (R.S.) 39:15.1 provides OTS authority over all IT systems and services for agencies in the executive branch of state government, except for any agency of statewide elected officials. In addition, state law provides that OTS shall not have authority over legislative or judicial branches of state government or agencies. However, such entities may choose to use OTS' services.

- Guidance and oversight of major state IT projects; and
- Liaisons to state agencies to assist them in identifying IT needs.

OTS bills/invoices agencies and other entities through the following two methods:

- **Lines of Service** – OTS charges a rate for a service or product, which includes all the costs for managing/providing the service or product. Examples of Line of Service Rates include personnel who administer and support the equipment and services, hardware and maintenance costs, software, and high-speed connectivity between data centers and regional hubs. According to OTS, these services are designed to be consumed by multiple customers and leverage economies of scale to reduce expenses through a shared services model.
- **Direct Bill** – OTS passes on the actual cost of an IT service or equipment to an agency without markup. These include unique, customer, or project-specific technology or services that do not meet the criteria for shared services and are not included in standard service offerings (e.g., consulting engagements, specialized equipment, and unique software solutions).

What We Found

Since both agencies and OTS may play a role in implementing IT projects, project costs may be paid by each.² The role that OTS plays in IT projects and related contracts varies.³ Agencies may oversee certain aspects of IT projects or the entire project and incur the associated costs. In such cases, OTS does not track these costs.

OTS tracks costs for specific IT projects through separate accounts/billing codes at the agencies' request. If an agency does not request OTS break out costs for a specific IT project(s), the costs are consolidated with other agency IT costs in the monthly OTS invoices. OTS stated that it is the agencies' responsibility to track all project costs, including IT costs, and it is up to the agencies to request more detailed invoices from OTS to document their IT project costs.

It is important that total costs for individual IT projects are readily available. In order to track all costs for all state IT projects, agencies should work with OTS to ensure monthly invoices provide enough detailed information so they can adequately track all their project-level costs.

² In addition, certain contracts for agency IT projects are overseen by the Office of State Procurement (OSP). In such cases, costs may be paid by OSP.

³ While OTS may serve as the primary project manager (design, development, and implementation) for some projects, it may play a more limited role for other projects. For example, OTS may provide support in the areas of Request for Proposal (RFP) and contract development, procurement, project management, implementation, and technical support.

During fiscal years 2022 through 2024, OTS billed an average of \$615 million each year to state agencies and other entities which included direct bill pass through costs. During this time period, these pass-through costs made up \$1,054,997,602 (58.3%) of the \$1,809,774,848 in technology costs OTS billed agencies and state ancillary⁴ agencies. According to OTS, it is working on taking direct bill costs off of OTS' budget and putting it back in agencies' budgets. Once this change is made, agencies will be directly responsible for paying these technology costs themselves. Exhibit 1 summarizes the total technology costs charged for fiscal years 2022 through 2024, by type, with descriptions of the cost types. Appendix B breaks down OTS costs for each state and state-ancillary agency, including breaking out the direct bill pass-through costs during fiscal years 2022 through 2024.

Exhibit 1 Technology Costs Charged to State Agencies and Other Entities, by Cost Type Fiscal Years 2022 through 2024					
OTS Cost Type	Description	2022	2023	2024	Total
Operations and Support*	Application development and support, hardware and software, etc.	\$494,168,067	\$570,364,190	\$581,835,780	\$1,646,368,037
Telecommunications	Phone and data lines of service	35,393,225	33,529,358	34,706,064	103,628,647
Production Support Services	High capacity printing, state mail, and state printing	24,860,643**	33,481,436**	35,992,124	94,334,203
Total		\$554,421,935	\$637,374,984	\$652,533,968	\$1,844,330,887
* Includes pass-through costs for technology or services procured on behalf of customers with no markup. ** Approximately \$2 million had an invoice date in fiscal year 2023, but a payment posting date in fiscal year 2022. Source: Prepared by legislative auditor's staff using ZFI 2150 (accounts receivable) LaGov reports and information from OTS.					

Exhibit 2 summarizes the total OTS costs during fiscal years 2022 through 2024 by entity type.

⁴ State Ancillary consists of separate budget units from four different departments that assist their respective department in achieving their goals through providing needed services. For example, Prison Enterprises is an ancillary budget unit of the Department of Public Safety and Corrections.

Exhibit 2 Technology Costs Charged to State Agencies and Other Entities, by Entity Type Fiscal Years 2022 through 2024					
Entity Type	Examples of Entities	FY 2022	FY 2023	FY 2024	Total
State Agency	Louisiana Department of Health, Department of Children and Family Services, Department of Environmental Quality	\$538,271,759	\$609,932,114	\$629,944,743	\$1,778,148,616
State – Ancillary	Office of Group Benefits, Prison Enterprises, Office of State Procurement	8,686,301	14,806,048	8,133,883	31,626,232
Higher Education	Board of Regents, Louisiana State University System, LA Community and Technical Colleges System	5,196,958	9,212,665	11,807,920	26,217,543
LA Boards and Commissions	Patient's Compensation Fund Oversight Board, Louisiana Sales and Use Tax Commission for Remote Sellers, Housing Corporation Board of Directors	738,568	948,556	866,098	2,553,222
Non-State	District Attorneys and Assistant District Attorneys, Registrar of Voters, Councils on Aging, Parish Communication Offices	385,608	1,203,214	664,090	2,252,912
Legislative	Louisiana House of Representatives, Louisiana State Senate, Louisiana Legislative Auditor	538,711	556,492	532,208	1,627,411
Education	Special Schools and Commissions - Special School District, Thrive Academy, Board of Elementary and Secondary Education	297,332	296,496	347,263	941,091
Retirement Systems	Louisiana State Employees Retirement System, Firefighters Retirement System	154,310	275,839	107,150	537,299
Judicial	Louisiana Supreme Court, Court of Appeals, Law Library of Louisiana	110,995	97,580	89,648	298,223
LSU Health Sciences Center - Health Care Services Division	LA Health Care Services Division	41,391	45,980	40,964	128,335
Total		\$554,421,933	\$637,374,984	\$652,533,967	\$1,844,330,884
Source: Prepared by legislative auditor's staff using information from ZFI 2150 (accounts receivable) LaGov reports.					

Exhibit 3 provides OTS costs for each state and state-ancillary agency during fiscal years 2022 through 2024.

Exhibit 3 Technology Costs Charged to State and Ancillary Agencies, by Agency Fiscal Years 2022 through 2024				
Agency Name	2022	2023	2024	Total
Louisiana Department of Health	\$139,622,935	\$145,752,811	\$173,822,424	\$459,198,170
Department of Children and Family Services	91,382,227	107,139,548	105,908,057	304,429,832
Executive Department	58,866,961	98,718,841	83,440,757	241,026,559
Department of Education	60,167,212	57,625,085	67,069,132	184,861,429
Department of Public Safety	55,169,901	56,192,606	57,348,124	168,710,631
Department of Transportation and Development	36,452,463	33,136,288	40,079,435	109,668,186
Department of Revenue	30,340,282	34,960,233	28,337,497	93,638,012
Department of Corrections	16,575,126	16,505,041	24,295,278	57,375,445
Louisiana Workforce Commission	16,585,987	17,504,212	17,222,028	51,312,227
Department of Wildlife and Fisheries	7,257,208	17,540,463	10,256,316	35,053,987
Department of Environmental Quality	8,317,278	9,305,721	7,753,181	25,376,180
Office of Technology Services	2,830,472	9,197,375*	3,424,943	15,452,790
Office of Juvenile Justice	7,155,069	3,365,392	1,965,451	12,485,912
Office of Group Benefits	4,364,344	4,115,932	3,373,939	11,854,215
Secretary of State	2,717,036	3,476,254	4,224,800	10,418,090
Department of Energy and Natural Resources	2,560,914	3,251,014	2,339,258	8,151,186
Department of Veteran's Affairs	1,725,485	1,819,003	2,212,106	5,756,594
Department of Economic Development	790,201	660,852	674,986	2,126,039
Department of Culture, Recreation, and Tourism	611,492	706,116	615,817	1,933,425
Office of the Attorney General	535,601	548,453	579,921	1,663,975
Louisiana Property Assistance Agency	537,526	535,946	550,018	1,623,490
Department of Agriculture and Forestry	407,595	458,268	470,687	1,336,550
Department of State Civil Service	361,334	436,555	451,496	1,249,385
Office of State Procurement	342,488	490,487	288,964	1,121,939
Office of Risk Management	456,983	274,781	255,401	987,165
Louisiana Commission on Law Enforcement	125,950	241,101	284,130	651,181
Department of Insurance	181,165	215,647	251,443	648,255
Department of Treasury	160,135	181,604	173,662	515,401
Public Service Commission	153,345	139,872	130,902	424,119
Prison Enterprises	55,619	95,802	124,715	276,136
Division of Administrative Law	81,904	85,126	106,771	273,801
Office of the Lieutenant Governor	48,858	51,134	37,854	137,846
Office of Aircraft Services	16,964	10,599	9,133	36,696
Total	\$546,958,060	\$624,738,162	\$638,078,626	\$1,809,774,848
* According to OTS, the increase in its costs in fiscal years 2023 was due, in part, to \$6.7 million in direct bill pass-through costs for an Office of Risk Management contract with a claims vendor. Source: Prepared by legislative auditor's staff using information from ZFI 2150 (accounts receivable) LaGov reports.				

The following are explanations from OTS and the applicable agency for five agencies that had significant increases in IT costs during fiscal years 2022 through 2024, as shown in Exhibit 3:

- **Louisiana Department of Health's (LDH) costs increased by 24.5%, from \$139,622,935 in fiscal year 2022 to \$173,822,424 in fiscal year 2024.** During COVID-19 a public health emergency (PHE) was declared, greatly expanding the number of citizens eligible for benefits. Now that the PHE has ended, there is a major effort by LDH to remove those individuals from the Louisiana Medicaid Eligibility Determination System (LaMEDS). This federally-mandated effort is referred to by LDH as the "unwind." The increase in cost is largely a result of the unwind efforts and associated contracts. Among technology cost drivers related to this unwind were:
 - *System Enhancements and Compliance* - The Center for Medicaid Services (CMS) required updates to LaMEDS, which were largely outsourced through contracts.
 - *Member Outreach and Communication* - CMS also required extensive member contact via texts, emails, calls, and mailings, which were billed through OTS.
 - *Data Processing and Reporting* - Monthly federal reporting and internal operational dashboards required major expansion of data warehouse and analytics infrastructure, and
 - *Contractual Staffing Support* - According to LDH, to handle the workload of the unwind, it relied heavily on contracted developers, analysts, and project managers - key cost drivers managed through OTS.
- **Department of Children and Family Services' (DCFS) costs increased by 15.9%, from \$91,382,227 in fiscal year 2022 to \$105,908,057 in fiscal year 2024.** DCFS was migrated to OTS' newly-formed Enterprise Architecture lines of services upon the retirement of the initial infrastructure procured as part of the LaMEDS and Louisiana Integrated Technology for Eligibility (Lite) projects. This is part of a major digitization effort by DCFS to improve operational efficiency.
- **Secretary of State's (SOS) costs increased by 55.5%, from \$2,717,036 in fiscal year 2022 to \$4,224,800 in fiscal year 2024.** SOS had an increase in the Production Support Services' cost related to the printing and mailing of information card letters to notify voters of their updated districts related to Congressional and Supreme Court redistricting. Act 2 of the 2024 First Extraordinary Session redrew the boundaries of the state's six congressional districts, triggering the need to notify affected voters. These notifications were sent out in June 2024.

- **Department of Corrections' (DOC) costs increased by 46.6%, from \$16,575,126 in fiscal year 2022 to \$24,295,278 in fiscal year 2024.** Increases were due to major modernization efforts requested by DOC related to multiple systems for offender case management, sentencing calculations, and expediting and electronically uploading court dockets to DOC systems. DOC noted it also implemented an electronic logbook system, NoteActive, used by officers making rounds in correctional institutions.
- **Department of Wildlife and Fisheries' (DWF) costs increased by 41.3%, from \$7,257,208 in fiscal year 2022 to \$10,256,316 in fiscal year 2024.** Increases were due to major modernization efforts requested by DWF related to multiple systems for migration to cloud services (email/office productivity suite), wildlife tagging and tracking, oyster lease management, body cameras, and motorboat registration and titling.

APPENDIX A: MANAGEMENT'S RESPONSE

Office of Technology Services
State of Louisiana
Division of Administration

JEFF LANDRY
GOVERNOR



TAYLOR F. BARRAS
COMMISSIONER OF ADMINISTRATION

August 25, 2025

Michael J. "Mike" Waguespack, Louisiana Legislative Auditor
Krista Baker-Hernandez, Performance Auditor Manager
P.O. Box 94397
Baton Rouge, LA 70804-9397

Re: Response to Informational Brief – Technology Costs Charged to State Agencies and Other Entities

Dear Ms. Baker-Hernandez:

The Office of Technology Services (OTS) appreciates the work of the Legislative Auditor in preparing this informational brief on technology costs charged to state agencies and other entities. We recognize the value of this analysis in promoting transparency and accountability regarding how technology services are funded and delivered across state government.

As highlighted in the brief, OTS operates under a cost-recovery model and does not receive direct fund appropriations. Instead, OTS receives budget authority through Interagency Transfers (IAT). This structure ensures that customer agencies consuming services are directly accountable for the associated costs, reinforcing our commitment to fiscal responsibility and operational efficiency. This structure also helps avoid duplicative technology expenditures across agencies, leverages economies of scale through shared services, and ensures that public funds are managed efficiently in accordance with our statutory mandate.

We acknowledge the report's findings regarding the proportion of direct bill costs within total expenditures and concur with the recommendation that agencies should have access to sufficient detail to track all costs. In alignment with our responsibility to serve as the Executive branch's provider of IT services, we have already initiated measures to improve cost tracking and transparency:

- **Enhancing Invoice Clarity** – OTS is developing improvements to our billing processes, including greater line-item detail in agency invoices, to support agencies' ability to track project-specific costs. Additionally, OTS is developing a customer billing portal (OTS Connect), which will provide tools to analyze and understand all costs related to customer initiatives.
- **Optimizing Direct Bill Costs** – We are working toward moving certain direct bill pass-through expenses off the OTS budget and back into agency budgets, where appropriate, ensuring that costs are recorded and managed at the source.

- **Collaborating with Customers** – We continue to work with agencies to ensure project costs are documented consistently and accurately, while maintaining flexibility to meet specialized needs that fall outside our defined lines of service and shared service models.

The brief noted that during FY2022–FY2024, OTS billed an average of \$615 million annually to state agencies and other entities, with a significant portion tied to direct pass-through costs. We emphasize that these pass-through costs reflect services procured directly on behalf of agencies with no OTS markup. OTS would also like to provide additional context regarding two footnotes included in the informational brief.

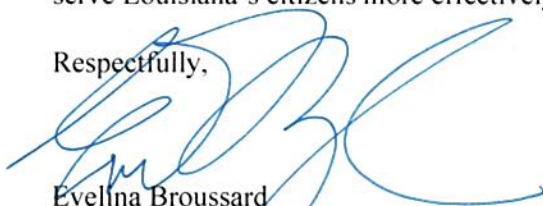
- **Exhibit 1** – The report states that “approximately \$2 million had an invoice date in fiscal year 2023 but a payment posting date in fiscal year 2022.” This characterization is not fully accurate. In reality, the actual invoice dates from the invoice PDF files occurred in fiscal year 2022; however, due to a categorization error, the LaGov *Document Date* field incorrectly identified these transactions as fiscal year 2023. The payments were properly posted in FY2022.
- **Exhibit 3** – The brief notes that “according to OTS, the increase in its costs in fiscal year 2023 was due, in part, to \$6.7 million in direct bill pass-through costs for an Office of Risk Management contract with a claims vendor.” These charges are related to a sensitive cybersecurity response operation which ultimately resulted in reimbursement through a successful insurance claim. A similar situation also occurred in fiscal year 2024 involving approximately \$1.5 million.

OTS remains committed to providing timely, accurate financial and service data to support legislative oversight. Where reporting limitations or system errors occur, such as those noted in the footnotes, OTS will continue to work with both the Legislative Auditor and the Division of Administration to resolve discrepancies and strengthen data reporting accuracy.

OTS reaffirms our mission to deliver secure, reliable, and cost-effective technology solutions that support Louisiana’s Executive branch agencies in serving the needs of our citizens. We remain committed to continuous improvement in service delivery, cost management, and communication with stakeholders. Looking ahead, OTS is advancing initiatives to modernize core systems, enhance cybersecurity protections, and expand digital government services to improve accessibility for Louisiana’s citizens. These efforts, combined with improved transparency in billing and project cost reporting, will further strengthen trust in how technology investments are managed statewide.

We appreciate the opportunity to respond to this informational brief and look forward to continued collaboration as **One Team** with your office and with our agency partners to strengthen IT governance and accountability across state government. In today’s increasingly complex technology environment, OTS remains prepared to deliver innovative, secure, and cost-effective solutions that enable agencies to serve Louisiana’s citizens more effectively.

Respectfully,



Evelina Broussard
Chief Information Officer
Office of Technology Services
Division of Administration

APPENDIX B: TECHNOLOGY COSTS FOR STATE AND STATE ANCILLARY AGENCIES BY COST TYPE, FISCAL YEARS 2022 THROUGH 2024

Fiscal Year 2022						
Agency	Operations and Support			Telecommunications Support	Production Support Services	Total Costs
	Direct Bill*	Lines of Service	Total Operations and Support			
Louisiana Department of Health	\$98,605,903	\$31,479,779	\$130,085,682	\$6,104,926	\$3,432,327	\$139,622,935
Department of Children and Family Services	55,195,462	26,261,357	81,456,819	3,033,747	6,891,661	91,382,227
Department of Education	54,311,491	4,969,838	59,281,329	511,788	374,095	60,167,212
Department of Public Safety	32,740,307	16,333,598	49,073,905	4,176,615	1,919,381	55,169,901
Department of Transportation and Development	20,602,416	14,307,980	34,910,396	1,498,058	44,009	36,452,463
Executive Department - Division of Administration	2,219,909	30,284,146	32,504,055	660,388	190,729	33,355,172
Department of Revenue	9,969,081	12,555,621	22,524,702	907,599	6,907,981	30,340,282
Executive Department - Governor's Office of Homeland Security and Emergency Preparedness	16,053,977	4,183,866	20,237,843	181,469	31,440	20,450,752
Louisiana Workforce Commission	7,471,721	3,944,957	11,416,678	3,542,093	1,627,216	16,585,987
Department of Corrections	5,902,997	9,147,519	15,050,516	1,488,639	35,971	16,575,126
Department of Environmental Quality	1,881,926	5,723,352	7,605,278	554,691	157,309	8,317,278
Department of Wildlife and Fisheries	3,718,484	2,597,246	6,315,730	616,719	324,759	7,257,208
Office of Juvenile Justice	4,850,538	2,113,853	6,964,391	189,778	900	7,155,069
Office of Group Benefits	1,020,490	2,631,859	3,652,349	231,715	480,280	4,364,344
Office of Technology Services	6	1,168,287	1,168,293	1,627,987	34,192	2,830,472

Fiscal Year 2022						
Agency	Operations and Support			Telecommunications Support	Production Support Services	Total Costs
	Direct Bill*	Lines of Service	Total Operations and Support			
Secretary of State	0	\$300,596	\$300,596	\$1,023,396	\$1,393,044	\$2,717,036
Department of Energy and Natural Resources	\$844,905	1,501,164	2,346,069	195,671	19,174	2,560,914
Department of Veteran's Affairs	650,608	849,305	1,499,913	212,437	13,135	1,725,485
Executive Department - Department of Military Affairs	0	701,242	701,242	836,071	7,103	1,544,416
Executive Department - Office of Coastal Protection and Restoration	184,388	908,508	1,092,896	125,310	36,878	1,255,084
Department of Economic Development	207,654	402,615	610,269	146,764	33,168	790,201
Executive Department - Office of Financial Institutions	176,017	441,853	617,870	42,529	3,408	663,807
Department of Culture, Recreation, and Tourism	0	235,159	235,159	324,687	51,646	611,492
Executive Department - Executive Office	329,806	82,399	412,205	101,591	31,466	545,262
Louisiana Property Assistance Agency	402,941	95,395	498,336	29,477	9,713	537,526
Office of the Attorney General	0	208,087	208,087	294,268	33,246	535,601
Executive Department - Office of Elderly Affairs	130,965	292,022	422,987	49,043	8,488	480,518
Office of Risk Management	271,542	158,577	430,119	18,401	8,463	456,983
Department of Agriculture and Forestry	0	207,681	207,681	162,796	37,118	407,595
Department of State Civil Service	7,036	145,926	152,962	168,669	39,703	361,334
Office of State Procurement	54,459	236,878	291,337	48,061	3,090	342,488
Executive Department - Louisiana Tax Commission	63,200	160,942	224,142	22,901	2,854	249,897
Department of Insurance	0	75,265	75,265	80,837	25,063	181,165
Department of Treasury	0	28,137	28,137	76,458	55,540	160,135

Fiscal Year 2022						
Agency	Operations and Support			Telecommunications Support	Production Support Services	Total Costs
	Direct Bill*	Lines of Service	Total Operations and Support			
Public Service Commission	0	\$37,867	\$37,867	\$104,936	\$10,542	\$153,345
Louisiana Commission on Law Enforcement	0	46,938	46,938	53,773	25,239	125,950
Executive Department - Mental Health Advocacy Service	(\$355)	80,054	79,699	37,354	1,200	118,253
Executive Department - Louisiana State Racing Commission	0	36,646	36,646	58,003	2,507	97,156
Executive Department - Office of the State Inspector General	16,829	56,215	73,044	13,377	1,518	87,939
Division of Administrative Law	0	21,707	21,707	43,953	16,244	81,904
Prison Enterprises	3,380	37,615	40,995	14,624	0	55,619
Office of the Lieutenant Governor	0	4,174	4,174	25,738	18,946	48,858
Executive Department - Louisiana Public Defender Board	0	12,638	12,638	3,244	2,823	18,705
Office of Aircraft Services	0	16,964	16,964	0	0	16,964
Total	\$317,888,083	\$175,085,827	\$492,973,910	\$29,640,581	\$24,343,569	\$546,958,060
*Direct bill costs are for procurements on behalf of the agency, with the actual cost billed directly to the agency without markup. The direct bill information that OTS provided did not contain details on what OTS classified as direct bill costs. According to OTS, agencies receive information that contains details for direct bill line items in their monthly invoice package. Source: Prepared by legislative auditor's staff using data from LaGov and invoice line item data provided by OTS.						

Fiscal Year 2023						
Agency	Operations and Support			Telecommunications Support	Production Support Services	Total Costs
	Direct Bill*	Lines of Service	Total Operations and Support			
Louisiana Department of Health	\$91,369,586	\$44,367,184	\$135,736,770	\$6,131,581	\$3,884,460	\$145,752,811
Department of Children and Family Services	56,823,936	38,448,724	95,272,660	3,004,011	8,862,877	107,139,548
Department of Education	51,235,022	5,560,565	56,795,587	335,927	493,571	57,625,085
Department of Public Safety	29,960,988	19,608,202	49,569,190	3,430,455	3,192,961	56,192,606
Executive Department - Division of Administration	18,919,393	31,822,345	50,741,738	485,394	260,037	51,487,169
Executive Department - Governor's Office of Homeland Security and Emergency Preparedness	32,908,493	3,976,849	36,885,342	1,312,738	7,118	38,205,198
Department of Revenue	12,583,496	12,469,842	25,053,338	884,817	9,022,078	34,960,233
Department of Transportation and Development	15,306,750	16,057,683	31,364,433	1,723,257	48,598	33,136,288
Department of Wildlife and Fisheries	12,636,592	3,741,478	16,378,070	564,823	597,570	17,540,463
Louisiana Workforce Commission	8,608,267	4,508,334	13,116,601	2,351,040	2,036,571	17,504,212
Department of Corrections	3,362,765	11,575,775	14,938,540	1,502,371	64,130	16,505,041
Department of Environmental Quality	2,227,598	6,483,555	8,711,153	428,092	166,476	9,305,721
Office of Technology Services	6,787,983	1,325,573	8,113,556	1,037,842	45,977	9,197,375
Office of Group Benefits	998,064	2,665,015	3,663,079	173,948	278,905	4,115,932
Secretary of State	246	321,969	322,215	1,160,139	1,993,900	3,476,254
Office of Juvenile Justice	1,309,908	1,841,650	3,151,558	206,842	6,992	3,365,392
Department of Energy and Natural Resources	1,633,656	1,448,032	3,081,688	142,195	27,131	3,251,014

Fiscal Year 2023						
Agency	Operations and Support			Telecommunications Support	Production Support Services	Total Costs
	Direct Bill*	Lines of Service	Total Operations and Support			
Executive Department - Executive Office	\$2,447,944	\$300,007	\$2,747,951	\$67,621	\$28,398	\$2,843,970
Department of Veteran's Affairs	469,270	1,035,056	1,504,326	257,565	57,112	1,819,003
Executive Department - Office of Elderly Affairs	1,138,783	426,567	1,565,350	31,686	672	1,597,708
Executive Department - Office of Coastal Protection and Restoration	361,910	972,946	1,334,856	132,449	90,155	1,557,460
Executive Department - Department of Military Affairs	0	635,472	635,472	861,198	13,221	1,509,891
Department of Culture, Recreation, and Tourism	0	252,918	252,918	301,405	151,793	706,116
Department of Economic Development	55,893	469,408	525,301	102,585	32,966	660,852
Executive Department - Office of Financial Institutions	183,600	360,226	543,826	54,693	528	599,047
Office of the Attorney General	0	229,532	229,532	287,924	30,997	548,453
Louisiana Property Assistance Agency	414,169	90,460	504,629	24,204	7,113	535,946
Office of State Procurement	228,994	230,156	459,150	29,881	1,456	490,487
Department of Agriculture and Forestry	0	245,594	245,594	170,646	42,028	458,268
Department of State Civil Service	(5,943)	183,010	177,067	144,981	114,507	436,555
Executive Department - Louisiana Tax Commission	175,836	173,619	349,455	23,850	1	373,306

Fiscal Year 2023						
Agency	Operations and Support			Telecommunications Support	Production Support Services	Total Costs
	Direct Bill*	Lines of Service	Total Operations and Support			
Executive Department - Mental Health Advocacy Service	\$199,442	\$88,751	\$288,193	\$36,821	\$5	\$325,019
Office of Risk Management	88,783	163,304	252,087	13,001	9,693	274,781
Louisiana Commission on Law Enforcement	102,681	51,318	153,999	43,986	43,116	241,101
Department of Insurance	226	98,939	99,165	81,326	35,156	215,647
Department of Treasury	0	23,803	23,803	97,084	60,717	181,604
Public Service Commission	0	51,841	51,841	76,011	12,020	139,872
Executive Department - Office of the State Inspector General	31,723	62,408	94,131	8,780	247	103,158
Prison Enterprises	498	79,385	79,883	15,919	0	95,802
Executive Department - Louisiana State Racing Commission	0	29,911	29,911	59,783	1,312	91,006
Division of Administrative Law	0	22,753	22,753	41,522	20,851	85,126
Office of the Lieutenant Governor	0	5,973	5,973	20,863	24,298	51,134
Executive Department - Louisiana Public Defender Board	0	16,084	16,084	9,596	229	25,909
Office of Aircraft Services	202	10,298	10,500	0	99	10,599
Total	\$352,566,754	\$212,532,514	\$565,099,268	\$27,870,852	\$31,768,042	\$624,738,162
<p>*Direct bill costs are for procurements on behalf of the agency, with the actual cost billed directly to the agency without markup. The direct bill information that OTS provided did not contain details on what OTS classified as direct bill costs. According to OTS, agencies receive information that contains details for direct bill line items in their monthly invoice package.</p> <p>Source: Prepared by legislative auditor's staff using data from LaGov and invoice line item data provided by OTS.</p>						

Fiscal Year 2024						
Agency	Operations and Support			Telecommunications Support	Production Support Services	Total Costs
	Direct Bill*	Lines of Service	Total Operations and Support			
Louisiana Department of Health	\$121,789,465	\$36,792,110	\$158,581,575	\$7,495,008	\$7,745,841	\$173,822,424
Department of Children and Family Services	60,004,823	35,038,815	95,043,638	2,722,371	8,142,048	105,908,057
Department of Education	61,804,958	4,566,486	66,371,444	129,579	568,109	67,069,132
Department of Public Safety	32,989,844	18,423,286	51,413,130	3,098,081	2,836,913	57,348,124
Department of Transportation and Development	24,424,836	13,636,860	38,061,696	1,974,804	42,935	40,079,435
Executive Department - Division of Administration	6,047,949	31,875,294	37,923,243	453,993	237,585	38,614,821
Executive Department - Governor's Office of Homeland Security and Emergency Preparedness	31,673,204	4,107,032	35,780,236	2,694,967	8,633	38,483,836
Department of Revenue	12,559,899	6,257,324	18,817,223	861,704	8,658,570	28,337,497
Department of Corrections	11,100,675	11,650,706	22,751,381	1,495,189	48,708	24,295,278
Louisiana Workforce Commission	9,574,431	2,930,186	12,504,617	2,347,746	2,369,665	17,222,028
Department of Wildlife and Fisheries	4,921,673	4,298,150	9,219,823	533,771	502,722	10,256,316
Department of Environmental Quality	2,087,234	5,131,544	7,218,778	344,826	189,577	7,753,181
Secretary of State	0	354,408	354,408	1,132,793	2,737,599	4,224,800
Department of Energy and Natural Resources	1,011,364	1,198,348	2,209,712	106,893	22,653	2,339,258
Department of Veteran's Affairs	580,724	1,376,726	1,957,450	229,880	24,776	2,212,106
Office of Juvenile Justice	(698,024)	2,462,873	1,764,849	198,752	1,850	1,965,451
Executive Department - Office of Elderly Affairs	144,494	1,451,447	1,595,941	31,724	2,736	1,630,401

Fiscal Year 2024						
Agency	Operations and Support			Telecommunications Support	Production Support Services	Total Costs
	Direct Bill*	Lines of Service	Total Operations and Support			
Executive Department - Department of Military Affairs	\$6,655	\$602,716	\$609,371	\$865,104	\$4,734	\$1,479,209
Executive Department - Office of Coastal Protection and Restoration	585,201	604,082	1,189,283	128,104	29,998	1,347,385
Department of Economic Development	59,785	514,264	574,049	73,014	27,923	674,986
Executive Department - Office of Financial Institutions	161,568	431,434	593,002	65,970	2,856	661,828
Department of Culture, Recreation, and Tourism	0	291,367	291,367	254,483	69,967	615,817
Office of the Attorney General	0	240,110	240,110	293,480	46,331	579,921
Executive Department - Executive Office	64,875	334,638	399,513	41,361	39,179	480,053
Department of Agriculture and Forestry	1,000	248,039	249,039	177,828	43,820	470,687
Department of State Civil Service	(3,398)	213,564	210,166	125,466	115,864	451,496
Executive Department - Louisiana Tax Commission	218,418	119,887	338,305	19,881	4,176	362,362
Louisiana Commission on Law Enforcement	162,993	58,908	221,901	35,257	26,972	284,130
Department of Insurance	229	104,537	104,766	93,098	53,579	251,443
Department of Treasury	0	22,947	22,947	90,167	60,548	173,662
Executive Department - Mental Health Advocacy Service	(343)	116,349	116,006	34,470	1,299	151,775
Public Service Commission	0	56,143	56,143	62,270	12,489	130,902

Fiscal Year 2024						
Agency	Operations and Support			Telecommunications Support	Production Support Services	Total Costs
	Direct Bill*	Lines of Service	Total Operations and Support			
Executive Department - Louisiana State Racing Commission	0	\$42,573	\$42,573	\$60,281	\$8,485	\$111,339
Executive Department - Office of the State Inspector General	\$32,036	50,894	82,930	5,091	1,250	89,271
Office of the Lieutenant Governor	0	6,284	6,284	18,453	13,117	37,854
Executive Department - Louisiana Public Defender Board	0	17,080	17,080	9,741	1,657	28,478
Office of Group Benefits	1,150,470	1,743,077	2,893,547	150,344	330,048	3,373,939
Office of Technology Services	1,505,625	1,233,640	2,739,265	658,386	27,292	3,424,943
Office of Risk Management	119,863	109,354	229,217	13,127	13,056	255,400
Louisiana Property Assistance Agency	420,702	89,283	509,985	27,249	12,784	550,018
Office of State Procurement	34,041	231,068	265,109	21,656	2,199	288,964
Prison Enterprises	5,358	103,768	109,126	15,589	0	124,715
Division of Administrative Law	0	24,682	24,682	40,119	41,970	106,771
Office of Aircraft Services	138	8,995	9,133	0	0	9,133
Total	\$384,542,765	\$189,171,278	\$573,714,043	\$29,232,070	\$35,132,513	\$638,078,626
<p>*Direct bill costs are for procurements on behalf of the agency, with the actual cost billed directly to the agency without markup. The direct bill information that OTS provided did not contain details on what OTS classified as direct bill costs. According to OTS, agencies receive information that contains details for direct bill line items in their monthly invoice package.</p> <p>Source: Prepared by legislative auditor's staff using data from LaGov and invoice line item data provided by OTS.</p>						