

# IMPLEMENTATION STATUS OF RECOMMENDATIONS FROM SELECT PERFORMANCE AUDITS ISSUED DURING FISCAL YEAR 2023

PERFORMANCE AUDIT SERVICES

May 11, 2026

**LOUISIANA LEGISLATIVE AUDITOR  
1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
BATON ROUGE, LOUISIANA 70804-9397**

**LEGISLATIVE AUDITOR**  
MICHAEL J. "MIKE" WAGUESPACK, CPA

**FIRST ASSISTANT LEGISLATIVE AUDITOR**  
BETH Q. DAVIS, CPA

**DIRECTOR OF PERFORMANCE AUDIT SERVICES**  
EMILY DIXON, CIA, CGAP, CRMA, MBA

**PERFORMANCE AUDIT MANAGER**  
KRISTA BAKER-HERNANDEZ, CIA, CGAP, CRMA, MPP

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report is available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and online at [www.la.gov](http://www.la.gov). When contacting the office, you may refer to Agency ID No. 9726 or Report ID No. 40250019 for additional information.

This document is produced by the Louisiana Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Three copies of this public document were produced at an approximate cost of \$3.99. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Jenifer Schaye, General Counsel, at 225-339-3800.

May 11, 2026

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 report provides the status of 74 recommendations contained in 10 performance audit reports issued in fiscal year 2023 and nine recommendations in one performance audit report issued in fiscal year 2021. Of the 83 recommendations, 77 (92.8%) were either implemented or are in the process of being implemented and six (7.2%) were not implemented.

Our review involved reports that focused on the Department of Environmental Quality; Department of Conservation and Energy; Department of Insurance; Department of Culture, Recreation, and Tourism; Department of Children and Family Services; Department of Corrections; Louisiana Commission on Law Enforcement; Office of Juvenile Justice; Department of Transportation and Development; and Louisiana Special School District.

This report contains an explanation of the implementation status of each recommendation. I hope this report will benefit you in your legislative decision-making process. We would like to express our appreciation to the agencies for their assistance with this report.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA  
Legislative Auditor

MJW/ch  
FY23 IMP STATUS

This report is being reissued at the request of the Louisiana Department of Insurance (LDI) so the agency could provide updated information on the status of a recommendation contained in the report titled *Financial Condition of the Residential Property Insurance Market*. The status of the recommendation did not change from the original published report, but LDI requested to add new information regarding actions it is taking until the recommendation can be implemented.



---

# Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA



## Implementation Status of Recommendations from Select Performance Audits Issued During Fiscal Year 2023

May 2026

Audit Control # 40250019

---

## Introduction

---

State law<sup>1</sup> requires auditees of performance audits to report to the Louisiana Legislative Auditor (LLA) their progress in implementing recommendations contained in performance audit reports issued two fiscal years prior. Auditees must provide documentation to support their assertion that a recommendation is implemented, and LLA is required to compile this information into a report for the legislature. This report provides the implementation status of 74 recommendations contained in 10 performance audit reports issued during fiscal year 2023. We also included nine recommendations from one audit issued during fiscal year 2021.<sup>2</sup> In total, we reviewed 83 recommendations made in 11 performance audits for this report.

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

The implementation status of the recommendations for the selected reports include the following categories:

- **Implemented:** The agency fully implemented the recommendation.
- **Implementation in Progress:** The agency has started but has not completed implementing the recommendation.
- **Not Implemented:** The agency has not acted to implement the recommendation, or the agency has not implemented the recommendation because legislative action is required.

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

---

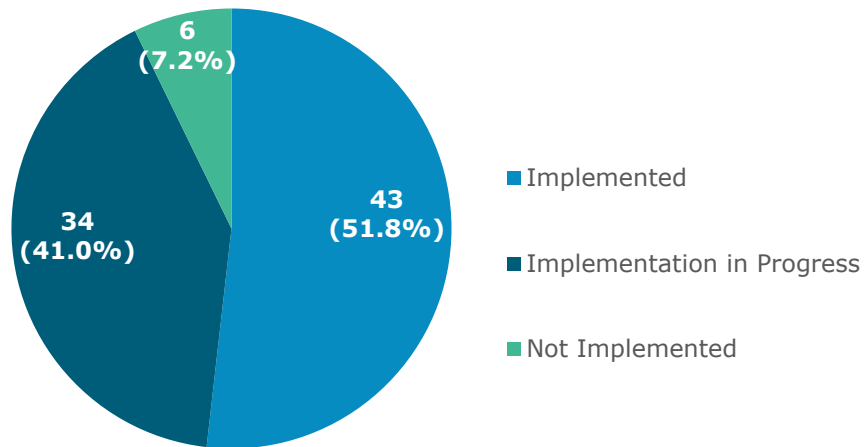
<sup>1</sup> Louisiana Revised Statute (La. R.S.) 24:522.1 (ACT 343 of the 2023 Regular Legislative Session)

<sup>2</sup> We originally reported on the status of the recommendations contained in this report in our April 2024 implementation status report. However, because DEQ was still in the process of implementing a majority of the 11 recommendations and the high-risk nature of the report findings, we concluded that we would revisit the status of the recommendations not fully implemented.

<b>Exhibit 1 Audits Selected for Follow Up</b>				
<b>Audit*</b>	<b>Agency</b>	<b>Issue Date</b>	<b>Number of Recommendations Reviewed**</b>	<b>Page</b>
Monitoring and Enforcement of Air Quality	Department of Environmental Quality	01/20/2021	9	5
Status Update: Regulation and Valuation of Surface Water	Department of Conservation and Energy	07/06/2022	2	10
Regulation of Residential Property Insurance	Department of Insurance	09/22/2022	5	12
Financial Condition of the Residential Property Insurance Market	Department of Insurance	10/13/2022	1	15
Louisiana Office of Tourism	Department of Culture, Recreation, and Tourism	12/07/2022	7	17
Administration of the Supplemental Nutrition Assistance Program	Department of Children and Family Services***	03/01/2023	4	20
Office of State Museum	Department of Culture, Recreation, and Tourism	03/08/2023	16	22
Justice Reinvestment Initiative – Savings and Expenditures	Department of Corrections, Louisiana Commission on Law Enforcement, and Office of Juvenile Justice	3/29/2023	6	26
Belle Chasse Bridge and Tunnel Replacement Project; Use of Public-Private Partnership (P3)	Department of Transportation and Development	04/05/2023	6	28
Supplemental Nutrition Assistance Program - Employment and Training	Department of Children and Family Services***	04/05/2023	8	32
Louisiana Schools for the Deaf and Visually Impaired	Louisiana Special School District	06/21/2023	19	38
<b>Total</b>			<b>83</b>	
<p>* These reports can be found on LLA’s website at <a href="https://www.la.gov/reports-data/">https://www.la.gov/reports-data/</a>.</p> <p>** We conduct a risk analysis to determine the number of recommendations to review; not all recommendations from all reports are reviewed.</p> <p>*** As of October 1, 2025, the Louisiana Department of Health (LDH) took over the administration of SNAP from the Department of Children and Family Services (DCFS) and the administration of SNAP Employment and Training moved from DCFS to Louisiana Works (LA Works), formerly Louisiana Workforce Commission.</p> <p><b>Source:</b> Prepared by legislative auditor’s staff using information contained in performance audits.</p>				

**Summary of Results:** Of the 83 recommendations, 77 (92.8%) were either implemented or are in the process of being implemented, and six (7.2%) were not implemented as of March 2026, as shown in Exhibit 2.

**Exhibit 2**  
**Recommendation Status as of March 2026**



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

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

- **The Department of Conservation and Energy<sup>3</sup> (DCE) has taken steps to help ensure its surface water regulatory process is more robust.** The agency has added a new layer of review focused on cross-checking the figures in surface water cooperative endeavor agreements to ensure they correlate exactly with the water volumes approved/agreed upon by DCE in the application process.
- **The Office of State Museum within the Department of Culture, Recreation, and Tourism has a permanent Museum Director for the first time since May 2016.** The Louisiana State Museum Board established a search committee to review applications for the Museum Director position and selected three candidates for consideration by the Lt. Governor in May 2024. The Lt. Governor then selected one of the candidates as the new Museum Director in August 2024.
- **The Louisiana Special School District (SSD) now employs two full-time speech therapists and one contracted part-time therapist at the Louisiana Schools for the Deaf and Visually Impaired.** According to SSD, this ensures the district's capacity to

<sup>3</sup> The Department of Natural Resource's name changed to the Department of Energy and Natural Resources on January 1, 2024, then to the Department of Conservation and Energy on October 1, 2025.

provide all required speech therapy minutes as outlined in students' Individual Education Programs.

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

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

- **The Louisiana Department of Environmental Quality (DEQ) does not require secondary evidence, such as photographs, to ensure that inspections of permitted facilities actually occurred.** According to DEQ, Field Interview Forms offer more meaningful and verifiable methods of documentation than photographs alone. However, additional evidence, such as photographs, would further strengthen DEQ's inspection progress.
- **The Louisiana Department of Insurance (LDI) has not yet conducted a comprehensive analysis of the factors that contributed to the financial insolvencies of affected insurance companies.** According to LDI, it can point to the lack of reinsurance sufficient to cover catastrophe losses as a major cause of the insolvencies, but the agency will conduct a comprehensive, forensic analysis once the receivership proceedings for the affected nine companies are complete. LDI stated that while it is too early to conduct a final analysis due to the active receivership status of all nine companies, it will conduct a preliminary analysis of the five Louisiana-domiciled companies. In addition, LDI will work with the Florida Department of Financial Services to review their interim reports for the four Florida-domiciled companies for inclusion in the overall analysis.

**Legislation Enacted Related to Matters for Legislative Consideration (MLC):** Performance audit reports may include MLCs, which are suggested areas the legislature may wish to consider related to findings in our audit or other reports.

- **Act 444 of the 2023 Regular Legislative Session** increased the maximum annual Louisiana Insurance Guaranty Association (LIGA) assessment from 1% to 2% of insurers' prior-year premiums, effective January 1, 2024. The legislation also adjusted how insurers may recoup the assessment via premium tax credits by capping the credit at 50% of the maximum. Our report *Financial Condition of the Residential Property Insurance Market*, issued October 2022, found that the cost of claims and premium refunds paid by LIGA increased from approximately \$4.8 million in calendar year 2020 to approximately \$268.1 million in the first eight months of calendar year 2022, because LIGA had to assume the claims of financially insolvent insurance companies.

The following sections provide a brief description of each report and an explanation of the implementation status of each recommendation.

# Monitoring and Enforcement of Air Quality

Department of Environmental Quality

January 20, 2021

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

Of the nine recommendations we reviewed, DEQ implemented two (22.2%) recommendations, is in the process of implementing six (66.7%), and did not implement one (11.1%) recommendation.

We originally reported on the status of the recommendations contained in this report in our April 2024 implementation status report.<sup>4</sup> Because DEQ was still in the process of implementing a majority of the 11 recommendations and the nature of the report findings, we concluded that we would revisit the status of the recommendations not fully implemented.

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

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

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

Recommendation	Recommendation Status/ Summary of Agency’s Response
1. DEQ should vary when it inspects facilities so that they are less predictable as state law stresses the importance of unannounced inspections.	N/A -the status of this recommendation was previously reported as Implemented in our 2024 <i>Implementation Status of Recommendations</i> report.

<sup>4</sup> [Implementation Status of Recommendations from Select Performance Audits Issued During Fiscal Year 2021](#), April 2024

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

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>2. DEQ should require secondary evidence, such as photographs, to ensure that inspections actually occurred.</p>	<p><b>Not Implemented</b></p> <p>DEQ disagrees with this finding. The agency stated that DEQ Standard Operating Procedures (SOP) already require inspectors to leave a Field Interview Form (FIF) at each facility inspected that has been signed by a facility representative at the time of inspection. According to DEQ, the audit finding pertains to a single, isolated case involving one inspector who failed to adhere to this SOP, and it was not a systemic failure but a personnel issue. DEQ further stated that after careful consideration, it determined that an FIF, which includes a facility representative's signature, offers a more meaningful and verifiable method of documentation than photographs alone. The signed FIF serves as a formal acknowledgment of the inspection and provides a level of accountability that photos cannot independently achieve.</p> <p><b>LLA Comment:</b> Additional evidence, such as photographs, would further strengthen DEQ's inspection process.</p>
<p>3. DEQ should review required self-monitoring reports timely to monitor and regulate air quality in Louisiana.</p>	<p><b>Implemented</b></p> <p>DEQ updated the Processing Title V Semi-Annual Monitoring Reports Guidance document to include a two-month goal from the report due date to the review and processing of all received reports. The Title V Report query is run approximately ninety (90) days after the report is due to identify any missing reports. DEQ will continue to utilize the existing Title V Report query until the query is integrated into the future reporting system or replaced by a new reporting tool.</p>
<p>4. DEQ should continue to pursue electronic report submissions like other states.</p>	<p><b>Implementation in Progress</b></p> <p>DEQ was awarded a federal grant to create a system to receive Title V reports in electronic format. The goal is to expand the system/program to accept other air quality reports. The system/program is a part of an agency-wide initiative to transition to electronic reporting. In order for DEQ to receive Title V Reports as well as other reports or documents designated as priority reports by EPA, EPA must review and approve the required application. The application process ensures DEQ's system meets federal requirements for electronic reporting. EPA approved DEQ's application in December 2024. The electronic reporting system for DEQ is still in progress/testing.</p> <p>According to DEQ, due to electronic reporting being an agency-wide initiative, a tentative completion date cannot be provided.</p>

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

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>5. DEQ should develop formal time frame goals for how long it should take to issue enforcement actions and monitor its performance based on the time frame goals.</p>	<p><b>Implemented</b></p> <p>The timeframes to issue actions to address citizen complaints are 90 days and 180 days for High Priority Violations (HPVs), which have remained the same. Citizen complaints and HPVs are priorities for the Enforcement Division and are performance indicators used to evaluate grant commitments.</p> <p>A third due date of 365 days to issue an air enforcement action for all non-citizen complaint or HPV referrals has been adopted and was implemented in 2024. A new calculation was added in DEQ's database to automatically assign the 365-day due date based on referral type.</p>
<p>6. DEQ should develop additional reporting capabilities for enforcement staff and management to use to better monitor the enforcement process.</p>	<p><b>Implementation in Progress</b></p> <p>According to DEQ, the development of additional reporting capabilities is still ongoing and DEQ management views this as a continuous effort. Enforcement staff continues to utilize existing tools such as the "Title V Report" query, "Unaddressed Referral" query, and other queries that pull information from TEMPO. The "Unaddressed Referral" and "Actions Issued and Open" queries are run monthly and reviewed by supervisors and managers to track the progress of cases and to assist in prioritizing cases/workload. DEQ also regularly runs pending settlement queries to track settlement progress.</p> <p>DEQ has access to a new tool, Oracle Business Intelligence (OBI), that pulls data from TEMPO to generate reports and information for enforcement staff and management to monitor the enforcement process. Once implemented, the OBI Air Enforcement dashboard will be a central location that provides DEQ staff with the ability to access and review Title V Reporting data, monthly queries such as Actions Issued Not Closed, Open Referrals, Open Settlements, and Monthly Enforcement Action Reports. Staff will be able to use the dashboard to evaluate and prioritize workload. DEQ also stated that a new staff position was created in the Office of Environmental Compliance specifically for data management. This position will serve the Enforcement, Surveillance, and Emergency Response and Radiological Services Division.</p>

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

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>7. DEQ should streamline the process for receiving and processing facility penalty and settlement payments. DEQ should effectively track all penalties it assesses and ensure that facilities pay the penalties.</p>	<p><b>Implementation in Progress</b></p> <p>DEQ has transferred the Financial Services components of these duties to the Accounts Receivable Section effective July 1, 2025. Financial Services worked with the Enforcement Division to develop a report identifying sites for which an assessment needs to be created in TEMPO. Without the assessment, the payment information in the check log cannot properly be tied to the enforcement action. Another report was developed that listed all enforcement actions that have been paid in full and are not marked closed in TEMPO, based on information available in DEQ's financial system. DEQ also developed protocols for Accounts Receivable to send a notification to DEQ's Electronic Document Management System that a payment was made (including a copy of the settlement payment form).</p>
<p>8. DEQ should develop reports that can integrate payment data from the fiscal division, as well as capture information from DEQ's legal division, in order to easily identify what penalties and settlements have been paid.</p>	<p><b>Implementation in Progress</b></p> <p>DEQ had the Office of Technology Services develop a tool that allows the agency's legal division to better track enforcement referrals. DEQ's Financial Services can refer unpaid cases or payment plans to the legal division using this tool. In addition, the enforcement division can key referrals that require legal review into the tool, which sends an email to a paralegal. The enforcement writer is notified when the review is complete, including a count of hours, which is needed to calculate DEQ's response costs. A consolidated report as outlined in the recommendation is still being developed.</p>
<p>9. DEQ should establish a process that requires facilities to submit acceptable settlement offers within a certain time frame, such as six months, and draft a penalty amount for those who do not comply.</p>	<p>N/A -the status of this recommendation was previously reported as Implemented in our 2024 Implementation Status of Recommendations report.</p>

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

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>10. DEQ management should determine whether staffing levels are sufficient to provide quality services, and if not, request funding to hire additional staff.</p>	<p><b><i>Implementation in Progress</i></b></p> <p>According to DEQ, it underwent a significant change in operational priorities, with another change in executive leadership that led to stagnation in progress on this finding. DEQ did implement extensive pay changes aimed at improving employee turnover. In January 2025, the Enforcement Division was reorganized to create a separate section to handle settlements (this group also handles review of self-audits by facilities). This will allow staff to properly prioritize settlement negotiation and processing.</p>
<p>11. DEQ management should continue to work towards the development and implementation of a comprehensive data system that can provide adequate management reporting.</p>	<p><b><i>Implementation in Progress</i></b></p> <p>According to DEQ, current data tools have improved and give the agency the ability to pull and analyze additional management reports. DEQ is constantly striving to improve the availability of data and reporting, including making upgrades to TEMPO.</p>

# Status Update: Regulation and Valuation of Surface Water

Department of Conservation and Energy<sup>5</sup>  
July 6, 2022

We conducted this review in response to a legislative request on the regulation and valuation of surface water and to provide an update on the implementation of recommendations relevant to surface water that we made in a February 2020 audit report on the state’s management of water resources. The 2020 audit report found that Louisiana did not have a comprehensive water management plan, and it is important that Louisiana know how much water it will need for long-term sustainability so it can, in turn, determine how much Louisiana needs for its own use and how much water can be made available for purchase. The Department of Conservation and Energy (DCE) created the Surface Water Management Program in response to Act 955 of the 2010 Regular Legislative Session to regulate surface water withdrawals through the establishment of voluntary cooperative endeavor agreements (CEAs) with non-riparian entities desiring to withdraw surface water.

DCE implemented one (50.0%) recommendation and did not implement one (50.0%) recommendation.

**Finding 1:** Louisiana does not have a statewide water management plan, which would help Louisiana better regulate and value surface water. The lack of a water code in state law and the need for more water use data have delayed the creation of a statewide water management plan.

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

**Finding 2:** DCE’s Surface Water Management Program is voluntary. During fiscal years 2020 through 2021, DCE had 87 active CEAs for surface water withdrawals, requesting a total of 1.54 trillion gallons of surface water withdrawals.

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

<sup>5</sup> The Department of Natural Resource’s name changed to the Department of Energy and Natural Resources on January 1, 2024, then to the Department of Conservation and Energy on October 1, 2025.

**Finding 3:** Even if CEAs remain voluntary, DCE needs a more robust surface water regulatory process. Ten percent of the CEAs active during fiscal years 2020 through 2021 contained errors in the total volume of water requested. In addition, DCE has limited staff and funds to administer the program and does not monitor compliance with all terms of the CEAs.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>1. DCE should improve its process for approving surface water CEAs to ensure that the CEAs do not include errors.</p>	<p><b><i>Implemented</i></b></p> <p>According to DCE, to help ensure that CEAs do not include errors, it has added a new layer of review focused on cross-checking the figures in CEA documents to make sure that they correlate exactly with the water volumes approved/agreed upon by DCE in the application process.</p>
<p>2. DCE should improve its monitoring of compliance with the terms of the CEAs.</p>	<p><b><i>Not Implemented</i></b></p> <p>According to DCE, this recommendation has not been implemented. Act 458 of the 2025 Regular Session provided for a department reorganization that put the management of surface and groundwater under the newly created Office of State Resources. The restructuring and the accompanying rulemaking give the guiding principles for the establishment of a statewide water resource management plan. The plan will be developed in coordination with the newly formed Natural Resource Commission and current staff. There are three challenges that remain: incomplete data sets relative to use by many users including agricultural users, conflicting administrative rules and statutory law, and funding. Act 458 did not specifically give a funding mechanism to draft and implement the statewide plan, nor provide the authority to set fees and penalties to regulate users once the plan was completed. The funding challenge is critical if the regulatory function is to succeed in protecting the water resources of the state for the benefit of the public.</p>

# Regulation of Residential Property Insurance

Louisiana Department of Insurance  
September 22, 2022

We evaluated the regulatory activities the Louisiana Department of Insurance (LDI) conducts to ensure that residential property insurance companies comply with laws and handle claims fairly and timely. According to state law,<sup>6</sup> the Commissioner of Insurance is responsible for the administration of Louisiana’s insurance code. We conducted this audit, in part, due to Louisiana’s vulnerability to natural disasters and the impact of the calendar year 2020 and 2021 hurricane seasons.

LDI implemented all five (100.0%) recommendations.

**Finding 1:** Most adjusters for the calendar year 2020 and 2021 hurricanes were licensed, meaning they demonstrated they were qualified to adjust claims by passing an exam and meeting other licensure requirements. However, catastrophe adjusters are not required to be licensed, and prior to the calendar year 2020 and 2021 hurricanes there were no qualification requirements for an individual to act as a catastrophe adjuster.

Recommendation	Recommendation Status/ Summary of Agency’s Response
<p>1. LDI should obtain additional information about catastrophe adjusters upon registration to determine their licensure status and use this information to determine whether additional requirements, such as licensure of all catastrophe adjusters, should be adopted.</p>	<p><b>Implemented</b></p> <p>According to LDI, in response to this recommendation and to comply with Act 389 of the 2022 Regular Legislative Session, its licensing staff updated the data collection process for all required adjusters in September 2022. Data required for each registered catastrophe adjuster now includes information, such as the adjuster’s social security number or Adjuster National Producer Number, the adjuster’s resident state, if the adjuster is licensed in any state, and, if licensed, home state or designated home state.</p> <p>Since implementing this change, insurers have registered 66 catastrophe adjusters. Of those, only seven did not hold a license in their resident or designated home state. With nearly 90% already licensed, the current data does not support adding a requirement for catastrophe adjusters to hold a license in their home or designated state.</p>

<sup>6</sup> La. R.S. 22:2

**Finding 2:** Most complaints LDI received for the calendar year 2020 and 2021 hurricanes were related to issues with how insurance companies and adjusters were handling claims. While LDI exceeded its goal of completing 70% of complaint investigations within 42 days during calendar years 2017 through 2019, an influx of hurricane-related complaints in calendar years 2020 and 2021 led to LDI closing 55.9% of residential property complaints within 42 days. In addition, LDI did not always accurately report information related to complaints.

Recommendation	Recommendation Status/ Summary of Agency's Response
2. LDI should consider implementing a process for tracking the re-opening and re-closing of complaints to ensure that metrics related to completing complaint investigations are accurate.	<p><i>Implemented</i></p> <p>In April 2023, LDI corrected the count of days when a complaint is re-opened then re-closed.</p>
3. LDI should resume its quality assurance processes to ensure accurate reporting of complaint information to the legislature and public.	<p><i>Implemented</i></p> <p>During a complaint investigation, LDI insurance specialist staff must complete a complaint checklist to confirm that all appropriate actions have been taken. In addition, supervisors have resumed periodic reviews of a random sample of 10 complaint files per examiner to verify that all actions are properly taken and that the complaint checklist is accurately completed and saved to the file. To ensure the accuracy of reported recovery amounts in complaints involving claims, LDI has implemented a quarterly review of high-dollar recoveries.</p>
4. LDI should improve its processes for determining overall favorability for complaints to ensure that the information provided to the legislature and public is accurate.	<p><i>Implemented</i></p> <p>According to LDI, its Consumer Advocacy staff audit a 10% random sample of complaint files to ensure the concerns of complainants were properly and timely addressed, files were properly documented and closed, and amounts reported for claims and recovery were accurate. Consumer Advocacy submits a report to LDI's Consumer Services of all audited complaint files with recommendations for additional regulatory review or staff training.</p>

**Finding 3:** LDI conducted activities to monitor the market conduct of insurance companies in accordance with state law and best practices and plans to implement new procedures to identify claims handling issues. LDI could further enhance its monitoring of insurance companies by conducting additional market conduct investigations focused on claims handling. In addition, state law could be revised to include additional time frame requirements related to claims handling.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>5. LDI should consider conducting additional market conduct investigations focused on claims handling.</p>	<p><b><i>Implemented</i></b></p> <p>Market Conduct expanded the Market Analysis Prioritization Tool Baseline Analysis Process. Each Line of Business now includes enhanced claim data and calculated claim handling ratios. New focus areas related to claims handling include:</p> <ul style="list-style-type: none"> <li>• Claims closed without payment</li> <li>• Claims unprocessed at the end of the period</li> <li>• Claims paid beyond 60 days</li> </ul> <p>Insurance companies with scores in these areas are prioritized for further analysis, inquiries, and investigation.</p> <p>According to LDI, from 2022 through 2024, the Baseline Analysis Process was used to review an average of 102 insurance companies annually, including all companies that reported at least \$50,000 in homeowners' insurance premiums in the prior year. During this period, LDI conducted 140 market conduct investigations across all lines of insurance.</p>

# Financial Condition of the Residential Property Insurance Market

Louisiana Department of Insurance  
October 13, 2022

This report provided information on changes in the residential property insurance market as a result of the calendar year 2020 and 2021 hurricanes and the residual effects to the Louisiana Insurance Guaranty Association (LIGA) and the Louisiana Citizens Property Insurance Corporation (Citizens) when insurance companies are not able to pay their obligations or choose to stop writing new policies and/or leave the market altogether. In addition, we evaluated the Louisiana Department of Insurance’s (LDI) activities to monitor the financial condition of residential property insurance companies.

LDI has not yet implemented the one (100.0%) recommendation.  
  
Legislation was enacted related to the one Matter for Legislative Consideration (MLC).

**Finding 1:** The cost of claims and premium refunds paid by LIGA increased from approximately \$4.8 million in calendar year 2020 to approximately \$268.1 million in the first eight months of calendar years 2022, because LIGA had to assume the claims of financially insolvent insurance companies. LIGA also had to assess insurance companies and obtain approval to borrow funds to meet its obligations as a result of these financial insolvencies.

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

**Matter for Legislative Consideration**

**Matter for Legislative Consideration 1:** The legislature may wish to consider whether changes should be made to LIGA’s funding and payment mechanisms, such as lowering the maximum amount paid for claims, changing the recoupment method for insurance companies, or temporarily or permanently increasing the percentage LIGA can assess.

The following legislation was enacted related to this MLC:

**Act 444 of the 2023 Regular Legislative Session** increased the maximum annual LIGA assessment from 1% to 2% of insurers’ prior-year premiums, effective January 1, 2024. The legislation also adjusted how insurers may recoup the assessment via premium tax credits by capping the credit at 50% of the maximum.

**Finding 2:** The 11 financial insolvencies and the additional insurance companies fully withdrawing from the market or no longer writing new policies has increased the number of policies held by the Louisiana Citizens Property Insurance Corporation (Citizens). According to Citizens, it may not have adequate reinsurance to pay claims if a major hurricane occurs due to issues in the reinsurance market and an increase in its policies. When Citizens does not have adequate funds to pay claims, insurance companies and Louisiana policyholders can be assessed.

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

**Finding 3:** LDI conducted activities to monitor the financial condition of insurance companies in accordance with state law and best practices. Because six insurance companies became financially insolvent due to a lack of adequate reinsurance, LDI stated that it has also recently enhanced its reinsurance reviews. In addition, the Legislature made changes to state law to improve the financial condition of insurance companies and to incentivize insurance companies to provide residential property insurance in Louisiana.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>1. LDI should conduct an analysis of the financially insolvent-insurance companies to understand what factors specifically contributed to the financial insolvencies by using information obtained by its receiver, Citizens, and any other available information.</p>	<p><b>Not Implemented</b></p> <p>LDI stated it concurs with this recommendation and will conduct a comprehensive analysis of the factors that contributed to the financial insolvencies of affected insurance companies once the receivership proceedings for the affected companies are complete. All nine companies identified in the LLA report are still in receivership, five of which are in Louisiana and four in Florida (the remaining two companies that were originally identified in the LLA report merged into two separate companies that are included in the Florida receiverships).</p> <p>According to LDI, it can point to the lack of reinsurance sufficient to cover catastrophe losses as a major cause of the insolvencies, but a comprehensive, forensic analysis will enable LDI and the Legislature to chart a course forward to prevent future insolvencies that result from catastrophes. While it is too early to conduct a final analysis due to the active receivership status of all nine companies, LDI will conduct a preliminary analysis of the five Louisiana-domiciled companies. LDI will also work with the Florida Department of Financial Services to review their interim reports for the four Florida-domiciled companies for inclusion in its overall analysis. This preliminary analysis should take approximately 90 days to complete.</p>

# Louisiana Office of Tourism

Department of Culture, Recreation, and Tourism  
December 7, 2022

We evaluated the Louisiana Office of Tourism’s (LOT) management of tourism dollars. LOT is housed within the Department of Culture, Recreation, and Tourism and is responsible for managing state tourism dollars. State law authorizes LOT to enhance the state’s economy by encouraging tourism, and LOT strives to derive the maximum return on investment from dollars invested in tourism, advertising, and promotion.

LOT implemented six (85.7%) recommendations and did not implement one (14.3%) recommendation.

**Finding 1:** LOT could better measure the effectiveness of its advertising contracts. From fiscal year 2016 to fiscal year 2021, LOT spent on average \$9.5 million a year on advertising contract costs.

Recommendation	Recommendation Status/ Summary of Agency’s Response
1. LOT should consider engaging an outside, independent vendor to measure the effectiveness of LOT’s advertising campaigns.	<p style="color: #008000; margin: 0;"><b><i>Implemented</i></b></p> <p>LOT contracted with third-party vendors for independent research and campaign measurement for fiscal years 2023 and 2024. According to LOT, it plans on contracting out another independent study when its new creative campaign launches in January 2027.</p>

**Finding 2:** To improve transparency on how tourism dollars are spent, LOT should publicly report on what entities receive grants and sponsorships. During fiscal years 2016 through 2021, LOT spent \$12.6 million on sponsorships and \$3.7 million on its two primary tourism grants.

Recommendation	Recommendation Status/ Summary of Agency’s Response
2. LOT should place on its website entities and events it awards funding to from grants and sponsorships.	<p style="color: #008000; margin: 0;"><b><i>Implemented</i></b></p> <p>LOT posts its annual Legislative Update on its website. The update lists sponsorships and grant recipients and is updated each year after LOT submits the report to the legislature.</p>

**Finding 3:** To increase transparency surrounding funding decisions, LOT should develop a structured process for awarding sponsorships. This process should include clear eligibility criteria and how LOT determines which sponsorships are funded.

Recommendation	Recommendation Status/ Summary of Agency's Response
3. LOT should develop policies that delineate the criteria for sponsorship funding, including what organizations and events are eligible, minimum and maximum funding amounts, and a deadline for funding requests.	<p><b>Implemented</b></p> <p>LOT utilizes standardized sponsorship agreements, and follows internal policies and procedures that establish eligibility, deliverables, reporting requirements, and documentation requirements. According to LOT, these help ensure a consistent framework for processing and approval of sponsorship awards.</p>
4. LOT should develop a formal process to determine whether or not to grant sponsorship funding requests, which may include specific criteria based on the use of a scoring committee and/or scoring matrix.	<p><b>Implemented</b></p> <p>According to LOT, it strengthened its sponsorship approval process by adopting standardized policies, procedures, and a uniform Sponsorship Agreement template. These require defined approvals, eligibility checks, and deliverables. LOT stated that it tested a matrix-based approach to standardize its funding decision making but it was too rigid and hindered its ability to sponsor high-value opportunities that arose after application deadlines. Furthermore, it stated that critical factors such as community impact, cultural significance, local recovery needs after natural disasters, and the financial condition of local partners are dynamic and difficult to capture adequately within a fixed matrix.</p>
5. LOT should resume using a scoring committee for the Competitive Grant Program (CGP).	<p><b>Not Implemented</b></p> <p>LOT did not reinstate a scoring committee for the CGP. Instead, CGP is administered using formal guidelines that require a standardized application with supporting materials such as a marketing plan, media plan, budget, good standing letter, and board resolution. According to LOT, the program sets strict eligibility rules, reimbursement-based funding, and deliverable requirements including use of the official tourism logo and acknowledgment of LOT as a sponsor. Grantees must also submit a detailed final report with invoices, proof of media placement, and event outcomes.</p>

**Finding 4:** LOT could improve internal controls and overall documentation for tourism grants and sponsorships, including policies and procedures and record keeping. In addition, LOT could better track the use of tickets it receives as part of sponsorship deliverables as required by its Standard Operating Procedure.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>6. LOT should develop policies and procedures for managing grants and sponsorships, including how and where to maintain documentation for monitoring activities so that records will be maintained consistently.</p>	<p><i>Implemented</i></p> <p>LOT maintains a centralized electronic repository organized by fiscal year with separate folders for professional services contracts, cooperative endeavor agreements, interagency agreements, sponsorships, and grants. Each agreement has its own folder with clearly labeled document types. Staff save executed agreements and related documents to the agreement folder, and supervisors use this standardized structure to retrieve files and verify completeness during routine management reviews.</p>
<p>7. LOT should document the specific individuals or entities who receive the tickets provided as part of sponsorship deliverables as required by its policies and procedures.</p>	<p><i>Implemented</i></p> <p>LOT now maintains a Ticket Tracker sheet to document both the receipt of tickets from sponsored events and their distribution to entities such as the Office of the Lieutenant Governor (OLG), LOT staff, or tourism partners. This tracker includes the event name, number of tickets received, ticket type, date received, and the entity to which tickets were assigned. Some tickets are provided to regional staff or designees, as deemed appropriate by the OLG. Correspondence related to these transfers, including email and text messages, is maintained and is available for review as necessary. Tickets distributed individually by the OLG are tracked on spreadsheets and maintained in official files.</p>

# Administration of the Supplemental Nutrition Assistance Program

Louisiana Department of Children and Family Services  
 March 1, 2023

We evaluated the Supplemental Nutrition Assistance Program (SNAP) within the Department of Children and Family Services (DCFS)<sup>7</sup> to provide information and to identify potential areas to improve efficiency. SNAP (previously known as the "Food Stamps" program) was authorized by the United States Congress in 1964 to alleviate hunger and malnutrition by allowing low-income households to obtain a more nutritious diet by increasing food purchasing power for eligible households. SNAP participants must meet various eligibility criteria, including those related to income, resources, and residency. We conducted this review in response to House Resolution 248 of the 2022 Regular Legislative Session, which requested LLA conduct an efficiency audit of SNAP.

**As of October 1, 2025, the Louisiana Department of Health (LDH) took over the administration of SNAP from DCFS.**

We found one (25.0%) recommendation was implemented, two (50.0%) recommendations are in the process of being implemented, and one (25.0%) recommendation has not yet been implemented.

**Finding 1:** Most SNAP cases are closed for non-financial procedural reasons instead of SNAP participants not meeting financial eligibility requirements such as too much income, and most SNAP participants who lose benefits begin receiving them again within three months.

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

**Finding 2:** The percent of SNAP cases DCFS reviewed for Quality Control that had errors increased from federal fiscal years 2018 through 2022. In addition, while DCFS' error rates were lower than or near the national average in federal fiscal years 2018 and 2019, error rates increased from federal fiscal years 2018 through 2021.

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

<sup>7</sup> On October 1, 2025, SNAP administration moved from DCFS to the Louisiana Department of Health (LDH).

**Finding 3:** While DCFS has a process to track complaints it receives about SNAP, issues with the data limit DCFS' ability to efficiently use it to identify trends or to determine if complaints are valid and resolved timely.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>1. DCFS should ensure uniform, accurate, and complete information is entered into complaint tracking systems to assist in improving its administration of SNAP.</p>	<p><b>Implementation in Progress</b></p> <p>SNAP leadership is developing a complaint log that will include required drop-down fields for complaint validity and type. According to a Complaint Review Process policy, the log will be reviewed during quarterly meetings. SNAP leadership also stated that they will use the log until its Eligibility System is enhanced for better reporting but also did not give a timeline for this enhancement.</p>
<p>2. DCFS should routinely use complaint data to assist in improving its administration of SNAP.</p>	<p><b>Implementation in Progress</b></p> <p>Beginning in January 2026, SNAP leadership will hold quarterly meetings to review complaint findings. SNAP Regional Administrators will be responsible for ensuring identified personnel-issues are addressed and corrective actions are developed when patterns are identified within a team, office, or region. According to SNAP policies, opportunities to address non-personnel-related issues and potential improvements to the program will be discussed during these meetings.</p>

**Finding 4:** Although DCFS' Customer Service Call Center (CSC) vendor has not consistently met its contractual obligations, DCFS stated that it has worked with them to address compliance issues.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>3. DCFS should ensure its CSC vendor meets contract requirements, including performance measures, report submissions, and access to data.</p>	<p><b>Implemented</b></p> <p>Due to poor performance from the previous CSC vendor, DCFS changed vendors and moved to an emergency contract with Accenture LLC in September 2024. DCFS issued a corrective action letter to Accenture in July 2025 for not meeting contract Service Level Agreements (SLAs). According to SNAP leadership, weekly meetings are held to discuss SLAs and plans to correct any deficiencies.</p>
<p>4. DCFS should use CSC data to assist in improving its administration of SNAP.</p>	<p><b>Not Implemented</b></p> <p>According to SNAP leadership, it is currently working with the new contractor, Accenture, on trends and statistics of data to help understand SNAP clients but did not submit any data from Accenture and did not provide any actions taken as a result of the data.</p>

# Office of State Museum

## Department of Culture, Recreation, and Tourism

March 8, 2023

The purpose of this performance audit was to evaluate the Office of State Museum’s (OSM) management of its museum system. OSM – also referred to as the Louisiana State Museum (LSM) – is housed within the Department of Culture, Recreation, and Tourism (CRT), which is led by Louisiana’s lieutenant governor. As of March 2023, OSM oversaw nine state museum locations: five in New Orleans, one in Baton Rouge, one in Natchitoches, and two in rural southeast Louisiana.<sup>8</sup>

OSM implemented nine (56.3%) recommendations and is in the process of implementing seven (43.7%) recommendations.

<b>Finding 1:</b> OSM has not had a permanent Museum Director since May 2016, resulting in a pattern of inconsistent leadership. According to multiple stakeholders, the Museum Director position holds little autonomy and is political in nature due, in part, to the governance structure. The American Alliance of Museums (AAM) states that effective governance and executive leadership are key components of museum accreditation.	
Recommendation	Recommendation Status/ Summary of Agency’s Response
1. The LSM Board should prioritize selecting three candidates for the Lieutenant Governor to consider for the permanent Museum Director position.	<b>Implemented</b>  The LSM Board established a search committee to review applications for the Museum Director position and selected three candidates in May 2024 for consideration by the Lt. Governor. The Lt. Governor selected one of the candidates as the new Museum Director in August 2024.
2. OSM, in conjunction with the LSM Board, should prioritize hiring a permanent Museum Director.	<b>Implemented</b>  The Lt. Governor selected a new Museum Director in August 2024.
3. OSM and the LSM Board should determine what governance structure would be the most effective for the success of the museum system.	<b>Implemented</b>  The LSM Board established an ad hoc Governance committee. The committee, along with Board approval, made suggestions to OSM for the success of the museum system. The LSM Board amended the Board bylaws in May 2025 to include the Governance Committee as a standing committee.
4. OSM and the LSM Board should work to improve the functionality of their relationship in order to better manage the museum system.	<b>Implementation in Progress</b>  ACT 450 of the 2025 Regular Legislative Session modified the LSM governance structure although some changes will not take effect until January 2029. According to the LSM Board, this has already positively impacted the relationship between OSM and the LSM Board.

<sup>8</sup> As of March 2026, OSM oversees 10 museums.

**Finding 2:** OSM does not have a comprehensive strategic plan or a detailed budget for the museum system or for exhibits.

Recommendation	Recommendation Status/ Summary of Agency's Response
5. OSM should develop a comprehensive exhibit plan that includes when exhibits will begin and end.	<p><b>Implemented</b></p> <p>OSM has implemented a system-wide exhibit planning process which includes a schedule that provides a multi-year plan across museums with confirmed start and end dates. According to OSM, it uses and updates this schedule as exhibits are developed or adjusted.</p>
6. OSM should develop more specific budgets for each museum, including programs and exhibits.	<p><b>Implementation in Progress</b></p> <p>According to OSM, it is working with CRT's Management and Finance to develop program-level budgeting through new cost centers for Museum Collections, Exhibits, and Education. The request to the Division of Administration to create these cost centers is being submitted, and OSM will adjust its fiscal year 2026 budget once they are established.</p>

**Finding 3:** Low staffing over several years has led to low employee morale and may affect museum operations.

Recommendation	Recommendation Status/ Summary of Agency's Response
7. OSM should work to identify and secure grants to help increase OSM revenue, which could lead to more resources being dedicated to staffing.	<p><b>Implementation in Progress</b></p> <p>OSM hired a part-time grants coordinator in May 2023. This position is dedicated to OSM and is responsible for identifying opportunities, preparing applications, and monitoring awards.</p>
8. OSM should obtain a better understanding of the needs of its staff to address the low staff morale.	<p><b>Implemented</b></p> <p>In August 2024, CRT's Human Resources met with OSM staff concerning morale and staffing. According to OSM, the study focused on how current positions align with operational needs and where communication and staff support could be strengthened. As a result, OSM implemented organizational adjustments designed to improve reporting lines, reduce workload bottlenecks, and provide staff with more consistent direction and support from leadership.</p>

**Finding 4:** OSM could better use data to manage museum operations. OSM does not have accurate visitation data for each museum because it lacks a standard process for calculating and tracking museum admissions and event rentals.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>9. OSM should develop formal procedures for calculating museum visitation and self-generated revenue figures to ensure that staff are calculating it consistently and accurately.</p>	<p><b>Implementation in Progress</b></p> <p>OSM, in coordination with CRT's Management and Finance, is drafting a formal policy that defines the methodology for calculating museum visitation and self-generated revenue, including source reports, calculation steps, reconciliations to the general ledger, and controls for exceptions (comps, refunds, rentals, and free-admission days). According to OSM, the target implementation date for the new policy is July 2026.</p>
<p>10. OSM should work with its point-of-sale vendor to create a report that can easily and accurately capture museum attendance.</p>	<p><b>Implemented</b></p> <p>According to OSM, its point-of-sale system is fully operational across sites and produces standardized reports showing admissions, ticket categories, discounts, and totals.</p>
<p>11. Once it determines a methodology for calculating visitation and self-generated revenues, OSM should use that information in making management decisions about museum operations.</p>	<p><b>Implementation in Progress</b></p> <p>OSM management and the LSM Board review visitation and self-generated revenue data and use it to inform staffing requests, budget priorities, marketing efforts, and exhibit planning. OSM, in coordination with CRT's Management &amp; Finance, is finalizing the formal methodology and policies that will govern the source reports, reconciliations, and documentation standards for management and board reviews.</p>

**Finding 5:** OSM does not have dedicated resources for museum marketing, including a budget, plan, and specialized staff, which limits its ability to promote the museums to the public.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>12. OSM should build its marketing abilities, such as creating a marketing plan, working closer with the Office of Tourism, and filling its public information officer positions.</p>	<p><b>Implemented</b></p> <p>According to OSM, it has strengthened its marketing function by hiring a Public Information Officer beginning in May 2023 and coordinating promotional efforts with the Louisiana Office of Tourism (LOT). In addition, a formal marketing plan has been developed. OSM's marketing activities are coordinated with LOT through shared planning and event participation/support. Results are monitored via LOT work plans and activity reports.</p>

**Finding 6:** OSM should work to increase fundraising efforts. Strengthening relationships with support organizations could help OSM maximize private funding and grants.

Recommendation	Recommendation Status/ Summary of Agency's Response
13. The Museum Director should prioritize fundraising, in conjunction with OSM support organizations.	<p><b>Implemented</b></p> <p>According to OSM, its new Museum Director brings significant experience in development and fundraising and has made fundraising a core leadership focus. OSM also added an unclassified position dedicated to fundraising to increase capacity. The Director and this employee meet with OSM support organizations, provide guidance on strategy and donor engagement, and coordinate fundraising efforts across the museum system.</p>
14. OSM may want to work with Civil Service to create unclassified positions to allow for more active fundraising where needed.	<p><b>Implemented</b></p> <p>In October 2023, the Department of State Civil Service approved the creation of an unclassified Manager position with responsibility for fundraising, and strategic planning across the museum system.</p>

**Finding 7:** OSM should strengthen its internal controls over grants and contracts that flow through support organizations. For example, between fiscal years 2020 and 2022, the Jazz Museum expended \$1.5 million in grants and private donations from more than 20 different funding streams but did not have a clear process to track requirements and deliverables.

Recommendation	Recommendation Status/ Summary of Agency's Response
15. OSM should strengthen internal controls for funds and agreements that flow through support organizations.	<p><b>Implementation in Progress</b></p> <p>According to OSM, it has begun strengthening internal controls over support organization funds and agreements. It has created a log that serves as a central tool to track agreement activity, requirements, and restrictions. Work remains to formalize this process into a standard operating procedure applicable across all OSM sites. The log only tracks long-term or multi-month service contracts. Short-term contracts, such as one-time performance agreements, are processed and documented separately through the Louisiana Museum Foundation.</p>
16. OSM should maintain copies of all contracts and agreements that the Louisiana Museum Foundation entered into on behalf of the New Orleans Jazz Museum in a central location.	<p><b>Implementation in Progress</b></p> <p>According to OSM, it has made progress toward centralizing records of contracts and agreements executed by support organizations. A Purchase Order log documents agreements entered into by the Louisiana Museum Foundation (LMF) in support of the New Orleans Jazz Museum. This log is used by OSM to track executed agreements, but copies of the full contracts are still retained by LMF. OSM management is working with LMF to establish a process to ensure that fully executed agreements are also stored in a centralized electronic repository accessible to OSM.</p>

# Justice Reinvestment Initiative

## Savings and Expenditures

March 29, 2023

We evaluated the Justice Reinvestment Initiative (JRI) from its inception in October 2017 through June 2022 to determine whether the Louisiana Department of Corrections (DOC) correctly calculated savings resulting from JRI. In addition, we identified and analyzed JRI expenditures made by DOC, the Office of Juvenile Justice (OJJ), and the Louisiana Commission on Law Enforcement (LCLE). We conducted this audit in response to legislative interest.

DOC implemented its four (100.0%) recommendations.

LCLE implemented its one (100.0%) recommendation.

OJJ implemented its one (100.0%) recommendation.

JRI is a national project sponsored by the Bureau of Justice Assistance and the Pew Charitable Trusts. It assists states in adopting data-driven approaches to improve public safety, examine corrections and related criminal justice spending, manage criminal justice populations in a more cost-effective manner, and reinvest savings in strategies that can hold offenders accountable, decrease crime, and strengthen neighborhoods. In 2017, Governor John Bel Edwards signed a package of 10 JRI bills into law. This legislation made changes to sentencing, parole eligibility, and mandatory minimums, as well as other changes aimed at reducing the number of incarcerated individuals, particularly those with non-violent offenses. These changes also created savings for the state due to the decreased cost to house inmates.

**Finding 1:** DOC made data entry errors that overstated total actual JRI savings by \$202,714, or 0.5% of the \$37,822,556 in JRI savings calculated by DOC. Developing and implementing internal controls, such as policies and procedures and a review process, would help DOC ensure accuracy and consistency when calculating JRI savings.

Recommendation	Recommendation Status/ Summary of Agency's Response
1. DOC should develop policies and procedures for calculating JRI savings, including its methodology for calculating the savings.	<i><b>Implemented</b></i>  DOC developed written procedures for calculating the annual savings realized as a result of criminal justice reinvestment legislation including methodology for calculating the savings.
2. DOC should develop a specific, routine review process for the JRI savings calculation to ensure accuracy.	<i><b>Implemented</b></i>  DOC's internal audit division has conducted annual audits of the calculation and savings realized through JRI for fiscal years 2023 through 2025. The audits verify the final savings calculation and allocation of savings before DOC reports this information to the Division of Administration and the legislature.

**Finding 2:** During fiscal years 2019 through 2022, DOC spent \$39.7 million (72.7%) of its \$54.6 million JRI allocation on efforts to enhance reentry services and reduce recidivism. Over this same time period, DOC did not spend \$8.3 million (15.3%), so these funds were reverted back to the state general fund. However, DOC could strengthen internal controls, such as better tracking of expenditures, around reentry investment spending to ensure spending matches approved budgets.

Recommendation	Recommendation Status/ Summary of Agency's Response
3. DOC should include actual expenditures in JRI annual reports.	<b>Implemented</b>  According to DOC, it includes actual expenditures in its JRI annual reports.
4. DOC should assign unique identifiers for its reinvestment budget categories in order to better track expenditures associated with each budget category.	<b>Implemented</b>  According to DOC, internal reports track expenditures including one time and reoccurring expenditures.

**Finding 3:** During fiscal years 2019 through 2022, LCLE spent \$13.1 million in JRI funds on a variety of services for crime victims. In addition, it carried forward \$243,447 into fiscal year 2023 for the Capital Area Family Justice Center, and it did not spend \$121,853 of its JRI allocation for those years.

Recommendation	Recommendation Status/ Summary of Agency's Response
5. LCLE, in conjunction with DOC, should include actual expenditures in JRI annual reports.	<b>Implemented</b>  According to LCLE, it provides actual expenditures to DOC for the annual JRI report.

**Finding 4:** During fiscal years 2020 through 2022, OJJ spent \$4.5 million of JRI funds on alternatives to detention contracts, \$4.7 million on diversion programs, and \$4.0 million on its non-secure residential program.

Recommendation	Recommendation Status/ Summary of Agency's Response
6. OJJ, in conjunction with DOC, should include actual expenditures in JRI annual reports.	<b>Implemented</b>  According to OJJ, it submits actual prior fiscal year expenditures of JRI funds to DOC for reporting purposes.

# BELLE CHASSE BRIDGE AND TUNNEL REPLACEMENT PROJECT; USE OF PUBLIC-PRIVATE PARTNERSHIP (P3)

Department of Transportation and Development

April 5, 2023

This report provided the results of our evaluation of the Belle Chasse Bridge and Tunnel Replacement Project Public-Private Partnership (Belle Chasse P3 project). A public-private partnership (P3) is a long-term contractual agreement between a public agency and a private entity to fund, design, build, operate, and maintain a public asset (e.g., toll bridges) for a given length of time where a private partner assumes some of the risks and management responsibilities of the asset.

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

Through a series of 22 questions,<sup>9</sup> we examined the selection and procurement of the project as a P3, the estimated project construction cost, projected toll rates and fees, the estimated Department of Transportation and Development (DOTD) windfall amount and return on investment for the developer, and other provisions in the Belle Chasse P3 contract.

<b>Question 1: How does DOTD determine which projects to procure as a P3, including selecting the Belle Chasse project as a P3, and how many P3 transportation projects does DOTD have?</b>	
<b>Recommendation</b>	<b>Recommendation Status/ Summary of Agency's Response</b>
<p>1. DOTD should consider developing a list of potential projects that would be good candidates for a P3 procurement, which will also include information for the reasons justifying why these projects would be good candidates for P3 procurement and share this with the legislature.</p>	<p><b><i>Implementation in Progress</i></b></p> <p>According to DOTD, it has started but has not completed implementing the recommendation. The agency developed a selection tool to evaluate the various DOTD project delivery methods authorized in statute, including Design-Bid-Build (DBB), Design-Build (DB), Progressive Design-Build (PDB), Construction Management at Risk (CMAR), and P3. The selection tool takes into consideration both qualitative and quantitative factors, including proposed budget and anticipated time constraints. Policies and procedures formalizing use of the selection tool and the early identification of potential alternative delivery projects are currently under development. This has been incorporated into the Department's Transformation Initiative #31 (Alternative Delivery) which will assess DOTD's current processes and organizational structure related to alternative delivery [including DB, PDB, CMAR, P3, and Predevelopment Agreements (PDA)].</p>

<sup>9</sup> For this review, we only included questions that contained recommendations.

**Question 2: Did DOTD follow the procurement guidelines it created for the Belle Chasse P3 project?**

<b>Recommendation</b>	<b>Recommendation Status/ Summary of Agency's Response</b>
2. DOTD should create a manual of departmental P3 guidelines similar to its procurement manuals for Design-Build and Construction Management at Risk projects.	<p><b><i>Implementation in Progress</i></b></p> <p>According to DOTD, it is in the process of developing standard P3 guidelines that will provide consistency among DOTD Public-Private Partnership projects, while maintaining the flexibility to take advantage of innovative financing opportunities and structuring strategies through supplemental project-specific guidelines.</p> <p>The agency only stated that adoption and implementation of the DOTD standard P3 guidelines is anticipated to be complete prior to the department initiating procurement of additional Public-Private Partnership projects.</p>

**Question 3: Did DOTD evaluate the Statements of Qualifications according to the process outlined in the Request for Qualifications?**

<b>Recommendation</b>	<b>Recommendation Status/ Summary of Agency's Response</b>
3. DOTD should ensure it documents its implementation of the Request for Qualifications (RFQ) process for future P3 proposals and retains the supporting documentation in accordance with its retention policy.	<p><b><i>Implemented</i></b></p> <p>DOTD updated its records retention policy in April 2025. According to the agency, documents pertaining to DOTD's P3 procurements are stored in secure locations with multiple backups to avoid the loss of information. All procurement documents are currently being retained, including evaluation committee materials such as Proposal worksheets, commercial and financial close documents, change orders, insurance certificates, correspondence, Q&amp;A responses, technical proposals, and one-on-one meeting transcripts, etc.</p>

**Question 8:** Did DOTD sufficiently involve/engage the public during the Belle Chasse P3 procurement process?

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>4. For future P3 projects, DOTD should ensure it publishes toll rate schedules and clearly communicates how these schedules are used to determine the expected toll rates following inflation or other adjustments based on contractual agreements.</p>	<p><i>Implementation in Progress</i></p> <p>DOTD stated that during procurement of the I-10 Calcasieu River Bridge Public-Private Partnership project (the only P3 procurement initiated by DOTD since issuance of audit report), local public meetings, Joint Transportation Committee hearings, and community outreach events were held to publicize the project and familiarize stakeholders with the proposed fare schedule and CPI adjustment process. The trucking industry and local residents had substantial input and influence regarding the fare structure incorporated into in the Comprehensive Agreement for that project. Under the terms of the Comprehensive Agreement, the Developer must notify the public at least 90 days prior to any toll rate adjustment through a wide range of means. The Comprehensive Agreement also provides that no CPI adjustments or other toll increases can be implemented until the Developer complies with these obligations.</p>

**Question 17:** Does the Belle Chasse P3 contract clearly state when tolling will end?

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>5. DOTD should consider developing a policy for reevaluating the need to continue/discontinue tolling on any state-owned tolled transportation facility. It should also state how this decision is going to be communicated to the public.</p>	<p><i>Implementation in Progress</i></p> <p>According to DOTD, it has initiated but not fully implemented the recommendation. The Department does not currently have a formalized policy for re-evaluating the need for tolling on state-owned tolled transportation facilities. While the Belle Chasse and Calcasieu P3 agreements include benchmarks for toll reductions, CPI buy-downs, and allow for toll suspension or early project hand back, these actions may require compensation to developers for lost revenues or early termination. DOTD indicated its ability to exercise these options is limited due to funding availability.</p>

**Question 19:** Does the Belle Chasse P3 contract obligate the developer to hire local subcontractors for construction or operations and maintenance of the new bridge?

<b>Recommendation</b>	<b>Recommendation Status/ Summary of Agency's Response</b>
<p>6. For future P3 projects, DOTD should consider adding a provision, subject to negotiation, to the P3 contract that requires the developer to consider hiring local subcontractors unless DOTD and/or the developer agree that such requirement will unduly restrict competition.</p>	<p><i>Implementation in Progress</i></p> <p>DOTD has not yet completed implementation of this recommendation. The Federal Highway Administration's current position regarding local preference represents a shift from the federal policies in existence at the time the Belle Chasse contract was executed. DOTD is working with its federal partners to modify existing policies and procedures to incorporate local hiring preferences into its highway construction contracts to the maximum extent allowed under state and federal law.</p>

# Supplemental Nutrition Assistance Program- Employment and Training

Louisiana Department of Children and Family Services

April 5, 2023

---

This report provides the results of our audit of the Supplemental Nutrition Assistance Program's Employment and Training (SNAP E&T) program. The purpose of the SNAP E&T program is to help SNAP recipients gain skills, training, work, or experience to increase their ability to obtain regular employment, with the ultimate goal of becoming financially self-sufficient. The purpose of this audit was to analyze participation, costs, and the Department of Children and Family Services' (DCFS)<sup>10</sup> administration of the program. We conducted this review in response to House Resolution 248 of the 2022 Regular Legislative Session, which requested that LLA conduct an audit of SNAP, inclusive of the SNAP E&T program.

**On October 1, 2025, the administration of SNAP Employment and Training moved from DCFS to Louisiana Works (LA Works), formerly Louisiana Workforce Commission.**

We found five (62.5%) recommendations were implemented, two (25.0%) are in the process of being implemented, and one (12.5%) was not implemented.

---

<sup>10</sup> Administration of SNAP E&T moved from DCFS to LA Works on October 1, 2025.

**Finding 1:** DCFS has increased the number of SNAP E&T providers of voluntary services from four in Federal Fiscal Year (FFY) 2018 to 29 in FFY 2022, resulting in the number of parishes with in-person providers of voluntary SNAP E&T services increasing from 12 to 42. However, not all SNAP recipients have in-person access to the program, as 22 (34.4%) of 64 parishes with 155,698 adult SNAP recipients do not have in-person SNAP E&T services available to them. In addition, most providers specialize in serving certain populations, which further limits who can receive SNAP E&T services.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>1. DCFS should continue to identify additional ways to increase access to SNAP E&amp;T services across the state.</p>	<p><i>Implementation in Progress</i></p> <p>SNAP leadership stated that three additional Louisiana Community and Technical College System institutions were onboarded for FFY 2026; however, three other institutions opted out prior to the end of the fiscal year, which limited planned expansion capacity. A portion of parishes continue to lack in-person SNAP E&amp;T service access, particularly in rural and underserved areas. In addition, external operational factors, including the federal government shutdown and associated staff furloughs in-state, further delayed provider outreach and onboarding efforts.</p> <p>However, SNAP E&amp;T has expanded virtual service delivery statewide, increasing access for participants in parishes without in-person providers. In addition, as part of SNAP E&amp;T transitioning from DCFS to LA Works in October 2025, the state is aligning SNAP E&amp;T with the One Door initiative, which is designed to integrate workforce and human services through a unified access model. A pilot initiative utilizing American Job Centers (AJCs) as access points for SNAP E&amp;T services is currently operational in the Livingston Parish region, which launched in August 2025. A second AJC pilot is planned for Rapides Parish, with implementation targeted for FFY 2027. The AJC will serve as both an intake and service delivery hub, allowing SNAP recipients to access workforce services through a single coordinated system.</p>

**Finding 2:** The number of total SNAP E&T participants decreased 93.0%, from 19,628 in FFY 2018 to 1,370 in FFY 2022 because the program became voluntary in October 2020. However, the number of voluntary SNAP E&T participants increased 181.9%, from 486 to 1,370 over the same timeframe. SNAP E&T expenditures increased from \$1.8 million in FFY 2018 to \$8.3 million in FFY 2022, in part due to an increase in the number of providers and, according to DCFS, because of federal requirements that case management services be provided.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>2. DCFS should continue to identify additional ways to conduct outreach to SNAP recipients to increase those receiving SNAP E&amp;T services.</p>	<p><b>Implemented</b></p> <p>According to SNAP E&amp;T leadership, the State has implemented a direct referral process that screens all work registrants for interest in participating in the SNAP E&amp;T program at the time of application and recertification. Through this process, a total of 23,848 SNAP recipients were referred to SNAP E&amp;T services. Approximately 5% of referred individuals engaged in SNAP E&amp;T services. While this rate reflects the voluntary nature of the program, the State recognizes the need to improve conversion outcomes and continues to actively address this area.</p> <p>To improve referral-to-participation conversion, targeted strategies designed to strengthen engagement and reduce barriers to participation have been implemented. These efforts include integration with the One Door initiative to streamline access between eligibility and workforce services, ensuring participants experience a more seamless transition into SNAP E&amp;T. In addition, SNAP E&amp;T continues to expand outreach efforts through job fairs, community events, and partner-led recruitment activities.</p>

**Finding 3:** As of FFY 2021, SNAP E&T consisted of five components in Louisiana, and the most commonly offered and provided component was job search training. While supportive services such as transportation and childcare are important to the success of SNAP E&T participants, more than half of participants did not receive supportive services through the SNAP E&T program.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>3. DCFS should work with providers to identify SNAP recipients who could benefit from SNAP E&amp;T services and ensure they receive support necessary to receive those services.</p>	<p><b>Implemented</b></p> <p>A standardized assessment is required to be completed at orientation and throughout case management. The assessment checks for need areas to address such as transportation, childcare, supplies, training materials, and digital access, as well as any barrier to participation.</p>

**Finding 3:** As of FFY 2021, SNAP E&T consisted of five components in Louisiana, and the most commonly offered and provided component was job search training. While supportive services such as transportation and childcare are important to the success of SNAP E&T participants, more than half of participants did not receive supportive services through the SNAP E&T program.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>4. DCFS should establish policies to periodically analyze data from the SNAP Works system to assess the sufficiency of supportive services provided to participants.</p>	<p><b><i>Implementation in Progress</i></b></p> <p>SNAP program staff conduct ongoing assessments of supportive service needs through case management activities and review of SNAP Works data to identify barriers such as transportation, childcare, and other support needs. These activities are performed at the operational level and are not governed by a standardized, documented process. However, a formal, written policy that will establish a standardized approach to assessing supportive service sufficiency is being developed with a target date of final implementation for October 2026.</p>

**Finding 4:** Federal performance outcome measures reported by DCFS show mixed results during FFYs 2018 through 2021. For example, median quarterly wages after program completion increased from \$3,225 in FFY 2018 to \$3,614 in FFY 2021, but the percentage of participants completing components decreased from 70.0% to 40.8% over this same time. DCFS could better evaluate the effectiveness of components and providers by requiring performance outcome measures and targets in contracts and evaluating whether providers achieve those targets.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>5. DCFS should establish targets for performance measures it reports for the statewide SNAP E&amp;T program to determine whether the SNAP E&amp;T program is effective at meeting its purpose and goal.</p>	<p><b>Implemented</b></p> <p>The following Key Performance Indicators are used to assess program effectiveness, participant progress, and overall impact of SNAP E&amp;T services in achieving employment and self-sufficiency outcomes:</p> <ul style="list-style-type: none"> <li>• <u>Monthly Case Management Engagement</u> - Percentage of participants who receive individualized case management each month, with documented progress or barrier resolution.</li> <li>• <u>Credential or Training Completion</u> - Percentage of participants who earn an industry-recognized credential or complete a training program.</li> <li>• <u>Program Completion Rate</u> - Percentage of unduplicated participants who complete program requirements as defined by the provider's program model (e.g., attendance threshold, capstone completion, or participation certificate).</li> <li>• <u>Employment Outcomes</u> - Percentage of program completers who secure unsubsidized employment within 90 days of exit.</li> </ul>
<p>6. DCFS should ensure that each provider contract has performance measures and targets.</p>	<p><b>Implemented</b></p> <p>Performance measures are included in all providers' contracts.</p>
<p>7. DCFS should establish a process to evaluate the statewide SNAP E&amp;T program and individual providers to determine whether targets are met.</p>	<p><b>Implemented</b></p> <p>Agency staff performs regular on-site/virtual visits, provides ongoing technical assistance, and conducts an annual Management Evaluation Review on all SNAP E&amp;T programs to ensure they are compliant with program goals and requirements which also include case management. Electronic reports are used to monitor program performance and participation. In addition, agency staff monitor performance goals for all E&amp;T Providers.</p>

**Finding 5:** While DCFS performs federally required monitoring of the SNAP E&T program, it could enhance its oversight and identify potential instances of noncompliance by analyzing service and expenditure data on a routine basis. We found that costs to serve participants varied greatly by provider and that some participants exceeded the amount of services they could receive or received duplicative services from multiple providers.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>8. DCFS should establish a policy to use service and expenditure data to routinely monitor the SNAP E&amp;T program and ensure compliance with program requirements.</p>	<p><b><i>Not Implemented</i></b></p> <p>SNAP management stated they implemented processes through fiscal controls, standardized processes, and system-based oversight to ensure proposed costs align with state and federal guidelines and are reasonable and necessary for SNAP E&amp;T operations. However, they did not provide us with policies outlining these processes as evidence of implementation.</p>

# Louisiana Schools for the Deaf and Visually Impaired

Louisiana Special School District  
June 21, 2023

We evaluated the Louisiana Special School District’s (SSD) oversight of the Louisiana Schools for the Deaf and Visually Impaired (LSDVI). In 2009, the Louisiana School for the Deaf and the Louisiana School for the Visually Impaired merged onto one campus in Baton Rouge, which includes student dormitories, school facilities, and SSD administration offices. SSD became a stand-alone educational service agency, overseen by the Board of Directors of the SSD (Board) in July 2021. SSD’s mission is to foster a learning community that is student-oriented and dedicated to excellence by providing child-specific instruction and residential services to all children. We conducted this audit in response to a legislative request for a performance audit on SSD.

LSDVI implemented seven (36.8%) recommendations and is in the process of implementing 12 (63.2%) recommendations

**Finding 1:** Staff survey results and interviews indicate that SSD needs to address issues with its organizational culture, including restoring trust in leadership, improving employee morale, increasing transparency, and clearly communicating with staff.

Recommendation	Recommendation Status/ Summary of Agency’s Response
<p>1. SSD should prioritize improving employee morale and address issues with its organization culture by conducting activities such as:</p> <ul style="list-style-type: none"> <li>• interviewing staff and stakeholders;</li> <li>• developing a unified vision for the schools and district;</li> <li>• ensuring expectations are clearly communicated and enforced; and</li> <li>• providing staff training related to workplace culture, such as deaf sensitivity, professional behavior, and effective supervision.</li> </ul>	<p style="color: #00a0e3;"><b>Implementation in Progress</b></p> <p>SSD is in the final stages of contracting with a vendor to assist with streamlining the vision of the District, including conducting staff and stakeholder surveys. In addition, the interim Superintendent began facilitating leadership meetings, at least once a month, in September 2025. Beginning in March 2026, these meetings have been held weekly. In addition, SSD adopted an Employee Conduct policy in August 2025 that sets forth the agency’s policy and procedures for employee professional behavior and conduct at work.</p> <p>SSD has also provided sensitivity training titled “Deaf Education 101” to all employees and another training is planned for late spring/early summer for new hires. The district also signed a contract in December 2025 with a vendor to conduct intrinsic leadership training for executive leadership. Finally, beginning in Fall 2025, the interim superintendent began sending out agency-wide update emails and quarterly newsletters are distributed to all staff.</p>

**Finding 2:** SSD faces staffing difficulties due to organizational changes, turnover, vacancies, and inconsistencies in performance evaluations and pay raises.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>2. SSD should assess its current staffing and determine the number and type of positions each organizational unit needs to be effective.</p>	<p><b>Implementation in Progress</b></p> <p>In January 2026, SSD restructured several departments to better serve its students. The new structure consists of two divisions. The Teaching and Learning division provides targeted and timely instructional support to schools to improve student achievement, and the Administrative and Shared Services division oversees central office functions, residential services, food services, student health, facilities and grounds, pupil appraisal, and the delivery of special education services.</p> <p>According to SSD, it has also filled critical vacancies in order to improve services, including internal auditor, data coordinator, educational diagnostician, safety director, and federal and state grants director.</p>
<p>3. SSD should develop a strategic recruitment and retention plan for hiring and retaining qualified professionals.</p>	<p><b>Implementation in Progress</b></p> <p>In June 2025, SSD Human Resources (HR) formalized its Teacher Hiring Matrix and shared it with hiring managers to understand the strategy for recruitment and hiring qualified individuals. According to SSD, retention strategies are a work-in-progress and include improving employee engagement, reducing micromanaging, mentoring, and employee appreciation. SSD also updated its teacher pay scales in the 2024/2025 and 2025/26 school years to address pay disparities.</p> <p><b>LLA Comment:</b> While SSD has made progress in recruitment and retention strategies, it has not yet developed a strategic recruitment and retention plan for hiring and retaining qualified professionals.</p>
<p>4. SSD should develop policies and procedures for unclassified employees regarding annual performance evaluations and raises.</p>	<p><b>Implementation in Progress</b></p> <p>SSD implemented the use of the Civil Service Performance Evaluation System for classified and unclassified employees. Performance planning and evaluations for unclassified employees were conducted for the 2023/2024 and 2024/2025 school years.</p> <p><b>LLA Comment:</b> While SSD has begun conducting performance evaluations for unclassified employees, it has not completed policies and procedures for unclassified employees regarding annual performance evaluations and raises.</p>

**Finding 3:** During fiscal years 2021 through 2023, SSD did not resolve all grievances, and it does not track grievances throughout the process. In addition, distrust in how grievances will be handled may deter SSD employees from filing grievances.

Recommendation	Recommendation Status/ Summary of Agency's Response
5. SSD should handle grievances according to its policy and ensure that staff are educated on the updated process to help improve trust in its grievance process.	<b>Implementation in Progress</b>  SSD adopted a grievance policy in February 2023 and is in the process of revising the policy. The policy is posted on SSD's website for all employees to view.
6. SSD should develop a process to track grievances that requires it to maintain all documentation to help ensure that it follows policy timeframes and requirements.	<b>Implemented</b>  In February 2025, SSD's HR staff developed a spreadsheet to track grievances as they go through the process to ensure they comply with SSD's grievance policy.

**Finding 4:** Since SSD became a stand-alone educational service agency in July 2021, it has not developed comprehensive policies and procedures for the district or schools. As of May 2023, it has only developed four policies.

Recommendation	Recommendation Status/ Summary of Agency's Response
7. SSD should develop district and school-level policies and procedures and communicate updates to staff.	<b>Implementation in Progress</b>  In 2025, 16 HR policies were created and approved by the SSD Superintendent and SSD Board. Subsequently, an additional 13 policies were developed that are awaiting approval by the SSD Superintendent and SSD Board. The total number of policies developed is 25 HR and four district/school-level policies.

**Finding 5:** Providing Board members with orientation and ongoing training on their roles and responsibilities, meeting procedures, and SSD operations could help Board members better fulfill their role. In addition, the Board should develop performance metrics for evaluating the superintendent and include staff and stakeholder feedback as part of the annual evaluation.

Recommendation	Recommendation Status/ Summary of Agency's Response
8. SD Board members should all receive a timely orientation and ongoing training that includes their roles and responsibilities, meeting procedures and etiquette, and an overview of SSD programs, policies, and procedures.	<b>Implementation in Progress</b>  According to SSD, since the conclusion of this audit, the SSD board has struggled to maintain a quorum for meetings. Although several new individuals have been appointed, three open seats remain available. The newly appointed board members met for the first time on March 24, 2026. A proposed board retreat will be organized this summer to ensure all board members are clear on their roles, responsibilities, meeting procedures, and etiquette.
9. The SSD Board should develop performance metrics for evaluating the SSD superintendent and seek input from staff and stakeholders as part of the superintendent's annual evaluation	<b>Implementation in Progress</b>  The SSD Board developed performance metrics for evaluating the SSD superintendent's performance which includes input from stakeholders and staff. While SSD will begin the search for a permanent superintendent in 2026, the board passed a

**Finding 5:** Providing Board members with orientation and ongoing training on their roles and responsibilities, meeting procedures, and SSD operations could help Board members better fulfill their role. In addition, the Board should develop performance metrics for evaluating the superintendent and include staff and stakeholder feedback as part of the annual evaluation.

Recommendation	Recommendation Status/ Summary of Agency's Response
	resolution on March 24, 2026 to negotiate a one-year contract with the interim superintendent. The board also approved a resolution to clearly define the minimum qualifications and desired skill set for the new superintendent search. Additionally, the board will review the aforementioned matrix and recommend additional changes.

**Finding 6:** SSD needs to strengthen its philosophy of deaf education and improve staff credentials at LSD. For example, LSD does not have a clear implementation plan for its ASL/English bilingual philosophy, and staff do not always meet ASL proficiency requirements as outlined in their job descriptions. In addition, the number of teachers with hearing impaired certifications has decreased.

Recommendation	Recommendation Status/ Summary of Agency's Response
10. SSD should develop a strategic communication plan, as well as policies and procedures, for implementing an ASL/English bilingual philosophy.	<p><b>Implementation in Progress</b></p> <p>The agency adopted a language and communication policy in August 2024, and it implemented the Fingerspelling Our Way to Reading literacy program in March 2025.</p> <p><b>LLA Comment:</b> While SSD has developed a communication policy, it has not yet developed a strategic communication plan for implementing an ASL/English bilingual philosophy.</p>
11. SSD should develop professional development resources and training for how to best implement ASL/English bilingual instruction.	<p><b>Implementation in Progress</b></p> <p>SSD has held multiple trainings during the 2025/2026 school year, including a series of trainings on bilingualism. The trainings were for all LSD staff and facilitated by two LSD staff members.</p>
12. SSD should develop and implement an ASL proficiency policy that includes the testing process, proficiency expectations, and required proficiency levels for each position.	<p><b>Implementation in Progress</b></p> <p>SSD is in the process of obtaining Board approval of an updated ACL proficiency policy. SSD anticipates approval and implementation for the 2026/2027 school year. According to SSD, in preparation for the policy approval, staff are actively engaged in learning ASL on a proficiency level commensurate with their job duties and interactions with deaf stakeholders.</p>
13. SSD should develop a process to track ASL proficiency and clarify who is responsible for this process to ensure that staff meet their required proficiency level as defined in their job description.	<p><b>Implemented</b></p> <p>SSD tracks ASL proficiency of staff in a spreadsheet that is updated at least once a year by the agency's HR director. According to SSD, it has used this spreadsheet to track ASL proficiency at least since 2022. Once proficiency testing occurs in late Spring/early Summer of 2026, the spreadsheet will be updated again.</p>

**Finding 6:** SSD needs to strengthen its philosophy of deaf education and improve staff credentials at LSD. For example, LSD does not have a clear implementation plan for its ASL/English bilingual philosophy, and staff do not always meet ASL proficiency requirements as outlined in their job descriptions. In addition, the number of teachers with hearing impaired certifications has decreased.

Recommendation	Recommendation Status/ Summary of Agency's Response
14. SSD should develop a plan to encourage LSD teachers to gain hearing impaired certificates.	<p><b>Implemented</b></p> <p>SSD adopted an Updated Premium Pay for Sign Language Proficiency policy in October 2025, which outlines premium pay rates for employees who obtain sign language proficiency ratings of intermediate or higher. In addition, SSD stated that teachers are eligible for an education reimbursement incentive upon completing coursework towards a hearing-impaired certificate.</p>

**Finding 7:** During fiscal years 2021 through 2023, SSD did not always provide required speech therapy services outlined in student Individual Education Programs (IEPs). In addition, it could better maintain documentation of service delivery to ensure services are provided.

Recommendation	Recommendation Status/ Summary of Agency's Response
15. SSD should prioritize hiring a speech language pathologist to fill its vacant position.	<p><b>Implemented</b></p> <p>SSD currently employs two full-time speech therapists and one contracted part-time therapist. According to SSD, this ensures the district's capacity to provide all required speech therapy minutes as outlined in students' IEP.</p>
16. SSD should ensure that students who did not receive speech therapy services are offered compensatory services.	<p><b>Implemented</b></p> <p>During the 2024 and 2025 extended school year sessions, students missing speech therapy minutes unaccounted for from 2021 through 2023 were offered compensatory minutes to ensure full compliance with their IEP requirements.</p>
17. SSD should develop clear guidance and expectations for how staff should document IEP service delivery and consider an additional method of electronically documenting service notes, such as word documents or spreadsheets.	<p><b>Implemented</b></p> <p>SSD therapists are required to document service delivery by entering their session notes and minutes into the JCampus system. This ensures accurate tracking, accountability and verification of services provided in alignment with each student's IEP. The Director of Exceptional Student Services monitors the service delivery.</p>
18. SSD should develop a periodic supervisory review process to ensure that services are delivered and documented as required.	<p><b>Implemented</b></p> <p>SSD has developed and implemented a Standard Operating Procedure to monitor and document all speech/language therapy services. According to SSD, to ensure accountability and compliance, the Director of Exceptional Student Services conducts weekly supervisory reviews of all speech/language service logs.</p>

**Finding 8:** During fiscal year 2022, SSD did not spend \$746,909 (36.1%) of \$2.1 million of the Individuals with Disabilities Education Act (IDEA) funds available for use for LSDVI.

Recommendation	Recommendation Status/ Summary of Agency's Response
<p>19. SSD should identify the best ways to spend IDEA funds each year and spend them accordingly to improve school services.</p>	<p><i>Implementation in Progress</i></p> <p>In 2025, SSD developed school improvement plans that outline specific goals and strategies focused on improving student outcomes and campus performance, with resource allocations aligned to these goals. According to SSD, these plans were developed collaboratively by school leadership teams.</p> <p>According to SSD, School Executive Directors (Building Principals) meet regularly with district staff responsible for grant funding to review, plan, and monitor the use of all federal and state funds, including IDEA. Furthermore, SSD stated that it tracks the use of funds through district's Chart of Accounts which records each specific item purchased and regular financial reviews ensure expenditures align with approved budgets and school improvement plans.</p>

## APPENDIX A: SCOPE AND METHODOLOGY

---

This report provides the status of 74 recommendations contained in 10 performance audit reports issued in fiscal year 2023 and nine recommendations in one performance audit report issued in fiscal year 2021. We conducted this review under the provisions of Louisiana Revised Statute 24:522.1 (Act 343 of the 2023 Regular Legislative Session).

Informational reports are intended to provide more timely information than standards-based performance audits. While these informational reports do not follow *Government Auditing Standards*, we conduct quality assurance activities to ensure the information presented is accurate. To obtain our conclusions, we performed the following steps:

- Reviewed the 31 performance audits and other reports issued from July 1, 2022, through June 30, 2023, by Performance Audit Services to determine which reports to include in this review. We excluded 19 audits, informational reports, and informational briefs that did not include any recommendations, and two more audits that have already received or are currently receiving a more comprehensive follow-up audit. We also included in this review certain recommendations from a report originally released on January 20, 2021, which was included in our April 17, 2024, implementation status report but, at the time, the agency was still in the process of implementing a majority of the recommendations reviewed. As a result, we reviewed for this report a total of 83 recommendations contained in 11 reports.
- Requested feedback on the status of recommendations contained in the 11 selected audits from the relevant state agencies and other entities. These agencies/entities included Department of Environmental Quality; Department of Conservation and Energy; Department of Insurance; Department of Culture, Recreation, and Tourism; Department of Children and Family Services; Louisiana Department of Health; LA Works; Department of Corrections; Louisiana Commission on Law Enforcement; Office of Juvenile Justice; Department of Transportation and Development; and Louisiana Special School District.
- Requested documentation to support the agencies' responses. Based on agencies' responses and/or documentation provided, we requested further documentation in some instances to clarify or verify the agency's responses. If an agency's response and/or documentation provided did not support the recommendation status reported by the agency, we revised the recommendation status.
- When necessary, we conducted further research to confirm agencies' responses but did not conduct in-depth auditing procedures, such as

file reviews or analyses of data, because of the time and resources needed for such work. However, we may determine in the future that an audit included in this review requires a comprehensive follow-up because of significant changes to the program.

- Provided draft of report to all agencies for review and revised the report based on their feedback, as necessary.