

PERFORMANCE INDICATOR SUMMARY REPORT  
FISCAL YEAR 2017



PERFORMANCE AUDIT SERVICES  
ISSUED APRIL 18, 2018

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AT 225-339-3800.**

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

April 18, 2018

The Honorable John A. Alario, Jr.,  
President of the Senate  
The Honorable Taylor F. Barras,  
Speaker of the House of Representatives

Dear Senator Alario and Representative Barras:

This report identifies the agencies that did not submit complete quarterly performance information as required by Louisiana Revised Statute (R.S.) 39:87.3(A) during fiscal year 2017. We prepared this report in compliance with R.S. 39:87.3(D)(E). Appendix A contains the Office of Planning and Budget's (OPB) response to this report. I hope this report will benefit you in your legislative decision-making process.

We would like to express our appreciation to the management and staff of OPB and the agencies listed in this report for their assistance during this audit.

Sincerely,

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

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# Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE



## Performance Indicator Summary Report Fiscal Year 2017

April 2018

Audit Control # 40170025

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## Introduction

The purpose of this report is to identify state agencies that did not submit complete quarterly performance indicator information during fiscal year 2017 as required by Louisiana Revised Statute (R.S.) 39:87.3(A). In addition, R.S. 39:87.3(D)(E) requires the Legislative Auditor to provide the Joint Legislative Committee on the Budget with a summary of those agencies that did not submit complete performance indicator information during the fiscal year.

The Office of Planning and Budget (OPB), within the Division of Administration, maintains an electronic performance database called the Louisiana Performance Accountability System (LaPAS) to track the performance indicators for each agency. Agencies are required to submit performance indicator information quarterly for each fiscal year. We obtained the LaPAS progress reports for all four quarters of fiscal year 2017 from OPB. We identified an agency as not submitting complete quarterly performance indicator information if it met one or both of the following criteria:<sup>1</sup>

- Did not submit the Agency Complete Count<sup>2</sup> for two, three, or four quarters into LaPAS
- Did not submit the Agency Approved Count<sup>3</sup> for three or four quarters in LaPAS

Overall, five (3.2%) of 156 agencies within 29 departments did not submit complete quarterly performance indicator information during fiscal year 2017. Appendix A contains OPB's response to this report, and Appendix B details our scope and methodology. Our results are summarized on the next page.

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<sup>1</sup> We worked with OPB to define these criteria.

<sup>2</sup> The Agency Complete Count is the total number of performance indicators for which data was actually reported.

<sup>3</sup> The Agency Approved Count is the total number of performance indicators that were approved by the agency.

## Results

During fiscal year 2017, five (3.2%) of the 156 reporting agencies within 29 departments did not submit complete quarterly performance indicator information as required by State law. Those agencies were:

- Executive Department – Louisiana Commission on Law Enforcement
- Executive Department – Louisiana Tax Commission
- Higher Education – Board of Regents
- Higher Education – Southern University - Agricultural and Mechanical College
- Higher Education – Southern University System

We contacted these agencies to determine the reasons why they did not submit complete performance information. Exhibit 1 categorizes their reasons.

Exhibit 1: Reasons for Deficiencies in Performance Indicator Reporting/Approval Fiscal Year 2017		
Agency	No. of Quarters Deficient	Reasons for Deficiencies
<b>Executive Department</b>		
<b>Louisiana Commission on Law Enforcement (LCLE)</b>	4	<b>Staffing:</b> The assigned employee responsible for submitting performance indicator information retired, and the new employee assigned was unaware the reports were supposed to be approved. According to LCLE, this issue has been resolved.
<b>Louisiana Tax Commission (LTC)</b>	2	<b>Staffing:</b> The assigned employee responsible for submitting performance indicator information retired, and the new employee assigned was unaware that they needed to enter anything into LaPAS until after the fourth quarter was over. According to LTC, this issue has been resolved.
<b>Higher Education</b>		
<b>Board of Regents (BOR)</b>	3	<b>Staffing:</b> The employee who inputted in the information left the agency. <b>Data Entry Error:</b> In the past, there have been issues with submitting performance indicator information because BOR does not report anything until the fourth quarter for all of the quarters. According to BOR, they worked with OPB staff, and this issue seems to now be resolved.

Agency	No. of Quarters Deficient	Reasons for Deficiencies
<b>Higher Education (Cont.)</b>		
<b>Southern University - Agricultural &amp; Mechanical College</b>	4	<b>Staffing:</b> To address past issues with submitting complete performance indicator data, SUS hired a data steward who is responsible for submitting this required information. The number of deficient agencies within SUS decreased from six in fiscal year 2016 to two in fiscal year 2017. SUS appointed a new Vice President for Strategic Planning, Policy, and Institutional Effectiveness in January 2018, which will further help to eliminate reporting deficiencies and ensure that all quarterly performance indicator information is reported and approved prior to the close of the regular reporting period. For the second quarter of 2018, SUS reported and approved all performance indicator data.
<b>Southern University System (SUS)</b>	4	
<b>Source:</b> Prepared by LLA staff using information provided by OPB and agencies identified as deficient.		

As shown in Exhibit 1, all five of the deficient agencies cited staffing issues as their reasons for deficiencies, and one of the five also cited data entry errors. Each of the five deficient agencies has taken corrective action to prevent future occurrences.



## **APPENDIX A: MANAGEMENT'S RESPONSE**



Office of Planning and Budget  
State of Louisiana  
Division of Administration

JOHN BEL EDWARDS  
GOVERNOR



JAY DARDENNE  
COMMISSIONER OF ADMINISTRATION

April 6, 2018

Mr. Daryl Purpera, CPA, CFE  
Legislative Auditor  
1600 North Third Street  
Post Office Box 94397  
Baton Rouge, LA 70804-9397

**RE: Response to Performance Indicator Report for FY 2017**

Dear Mr. Purpera:

The Division of Administration would like to thank you and your staff for identifying agencies that did not submit complete quarterly performance information that is required by Louisiana Revised Statute (R.S.) 39:87.3(A), which we believe provides agencies opportunities to improve their performance reporting processes.

We have reviewed the report and offer the following comments with regard to the Office of Planning and Budget's (OPB's) role in LaPAS reporting and the types of assistance that OPB staff offers agency users.

Each quarter before the official reporting period begins, all LaPAS users receive an email that contains detailed instructions and tips to aid in the completion of the reports. The instruments are tailored to address the specific requirements for each quarter, including data entry for prior year actuals and the necessity of approving the data.

In all email correspondence and web-based guidance for agency users, the OPB offers technical assistance in completing the reports. Most agency users have taken advantage of these resources. The OPB invites all agency users to familiarize themselves with the material that is available to them and to contact our office if they have any questions or problems.

Mr. Daryl Purpera, CPA, CFE  
April 6, 2018  
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Thank you for the opportunity to respond to the report and we appreciate the efforts of your office in conducting the audit.

Sincerely,

A handwritten signature in blue ink that reads "Barry R. Dussé". The signature is written in a cursive style with a large initial 'B'.

Barry R. Dussé  
State Director of Planning and Budget  
Division of Administration

BRD:kh

CC: Jay Dardenne, Commissioner  
Barbara Goodson, Deputy Commissioner  
Marsha Guedry, Internal Audit Administrator  
Ternisa Hutchinson, State Deputy Director of Planning and Budget

## APPENDIX B: SCOPE AND METHODOLOGY

We conducted this performance audit under the provisions of Title 24 of the Louisiana Revised Statutes of 1950, as amended. This report focused on providing the Joint Legislative Committee on the Budget a summary assessment of those agencies that did not submit complete quarterly performance indicator information from July 1, 2016, through June 30, 2017 (fiscal year 2017).

We conducted this performance audit in accordance with generally accepted *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our assessment. To answer which agencies did not submit complete quarterly performance information, we performed the following audit steps:

- Obtained the Louisiana Performance Accountability System (LaPAS) Progress Reports for Quarters 1 through 4 of fiscal year 2017 from the Office of Planning and Budget (OPB). Using this data, we performed analytical procedures to determine if agencies submitted complete quarterly performance information into LaPAS.
- Worked with OPB in 2013 to define the following criteria to determine if an agency did not submit complete quarterly performance indicator information:
  - Did not submit the Agency Complete Count for two, three, or four quarters into LaPAS; and/or
  - Did not submit the Agency Approved Count for three or four quarters into LaPAS
- Contacted the five agencies that met one or both of the criteria for not submitting complete performance indicator information and categorized the overall reasons agency management gave for not submitting complete quarterly performance information during fiscal year 2017.