

PERFORMANCE INDICATOR SUMMARY REPORT
FISCAL YEAR 2019



PERFORMANCE AUDIT SERVICES
ISSUED JUNE 3, 2020

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

LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

ASSISTANT LEGISLATIVE AUDITOR
FOR STATE AUDIT SERVICES
NICOLE B. EDMONSON, CIA, CGAP, MPA

DIRECTOR OF PERFORMANCE AUDIT SERVICES
KAREN LEBLANC, CIA, CGAP, MSW

**FOR QUESTIONS RELATED TO THIS PERFORMANCE AUDIT, CONTACT
GINA V. BROWN, PERFORMANCE AUDIT MANAGER,
AT 225-339-3800.**

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

June 3, 2020

The Honorable Patrick Page Cortez,
President of the Senate
The Honorable Clay Schexnayder,
Speaker of the House of Representatives

Dear Senator Cortez and Representative Schexnayder:

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 2019. 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,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is fluid and cursive.

Daryl G. Purpera, CPA, CFE
Legislative Auditor

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Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE



Performance Indicator Summary Report

June 2020

Audit Control # 40190030

Introduction

The purpose of this report is to identify state agencies that did not submit complete quarterly performance indicator information during fiscal year 2019 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 2019 from OPB. We identified an agency as not submitting complete quarterly performance indicator information if it met one or both of the following criteria:¹

- Did not submit the Agency Complete Count² for two, three, or four quarters into LaPAS
- Did not submit the Agency Approved Count³ for three or four quarters in LaPAS

Overall, five (3.1%) of 161 agencies within 29 departments did not submit complete quarterly performance indicator information during fiscal year 2019. 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.

¹ We worked with OPB to define these criteria.

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

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

Results

During fiscal year 2019, five (3.1%) of the 161 reporting agencies within 29 departments did not submit complete quarterly performance indicator information as required by state law. Those agencies were:

- Mental Health Advocacy Service
- Board of Elementary and Secondary Education
- Board of Tax Appeals
- Louisiana Universities Marine Consortium
- Office of Supplemental Pay to Law Enforcement

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 2019		
Agency	No. Quarters Deficient	Reasons for Deficiencies
Executive Department		
Mental Health Advocacy Service	2	Staffing: The staff assigned to input performance information resigned from the agency. However, this appears to have been corrected by Quarter 4.
Special Schools and Commission		
Board of Elementary and Secondary Education	2	Staffing: The staff assigned to input performance information resigned from the agency. However, this appears to have been corrected by Quarter 4.
Department of Civil Service		
Board of Tax Appeals	3	Data Entry Error. The Board of Tax Appeals did not properly approve performance information for quarters 1-3 in fiscal year 2019. However, this appears to have been corrected by Quarter 4.
Higher Education		
Louisiana Universities Marine Consortium	2	Staffing: The staff assigned to input performance information resigned from the agency. However, this appears to have been corrected by Quarter 4.
Other Requirements Department		
Office of Supplemental Pay to Law Enforcement	3	Data Entry Error. Agency management said that the performance indicators were not properly approved during the reported deficient quarters of 2019, but they are currently implementing improved procedures to ensure timely approvals going forward.
Source: Prepared by LLA staff using information provided by OPB and agencies identified as deficient.		

As shown in Exhibit 1, three of the five deficient agencies cited staffing issues as their primary reasons for deficiencies, and two cited data entry errors. According to these agencies, they will take 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

May 28, 2020

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 2019

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
May 28, 2020
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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,



Ternisa Hutchinson
State Deputy Director of Planning and Budget
Division of Administration

TH:kh

CC: Jay Dardenne, Commissioner of Administration, Division of Administration
Barbara Goodson, Deputy Commissioner of Administration, Division of Administration
J. Travis McIlwain, State Director of Planning and Budget, Division of Administration
Erin Sindelar, Internal Audit Administrator, Division of Administration

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, 2018, through June 30, 2019 (fiscal year 2019).

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 2019 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 fiscal year 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 2019.