

STATE SUPPLEMENTAL PAYMENTS TO FIRE PERSONNEL

RESPONSE TO HOUSE RESOLUTION NO. 5 OF
THE 2025 REGULAR LEGISLATIVE SESSION

PERFORMANCE AUDIT SERVICES

Informational Report
February 18, 2026

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February 18, 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 informational report provides the results of our evaluation of the State Supplemental Pay Program for fire personnel across the state. We conducted this review in response to House Resolution No. 5 of the 2025 Regular Legislative Session, which directed us to examine, investigate, and audit the state's payments to eligible fire personnel who receive state supplemental pay according to state law. This report is intended to provide timely information based on a legislative request. I hope this report will benefit you in your legislative decision-making process.

We would like to express our appreciation to the Fireman's Supplemental Pay Board, the Department of Public Safety, and the Office of the State Fire Marshal for their assistance during this review.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

MJW/ch

SSP-FIRE PERSONNEL



Louisiana Legislative Auditor

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State Supplemental Payments to Fire Personnel Response to House Resolution No. 5 of the 2025 Regular Legislative Session

February 2026

Audit Control # 40250021

Introduction

This report provides the results of our evaluation of the State Supplemental Pay Program (Supplemental Pay) for fire personnel across the state. We conducted this review in response to House Resolution (HR) No. 5 of the 2025 Regular Legislative Session,¹ which directed the Louisiana Legislative Auditor to examine, investigate, and audit the state's payments to eligible fire personnel who receive state supplemental pay according to state law.² The state pays eligible fire personnel \$600 per month in supplemental pay from state general funds. We previously published a performance audit of the state pay program, including fire personnel, in February 2024.³

Applicable full-time fire personnel paid by a municipality, parish, fire protection district, political subdivision, or tribe within the state are eligible for the \$600 per month state supplemental pay.

Source: R.S. 40:1666.1

Employees from 203 fire departments⁴ received supplemental pay in Louisiana during fiscal years 2023 through 2025. Exhibit 1 summarizes the monthly average number of recipients, average monthly payments, and annual supplemental pay payments to fire personnel during fiscal years 2023 through 2025.

¹ <https://legis.la.gov/legis/ViewDocument.aspx?d=1413230>

² Louisiana Revised Statute (R.S.) 40:1666.1

³ [State Supplemental Pay Program, February 2024](#)

⁴ This includes municipal and parish fire departments, fire protection districts, or other political subdivisions maintaining a fire department; the Chitimacha Tribe of Louisiana and the Coushatta Tribe of Louisiana; the Port Authority of New Orleans; Plaquemines Port Harbor and Terminal District; and the Port of South Louisiana.

Exhibit 1 State Payment Program Payments – Fire Personnel Fiscal Years 2023 through 2025			
FY	Average Number of Recipients per Month*	Average Monthly Payments	Annual payments
2023	5,617	\$3,427,359	\$41,128,304
2024	5,660	\$3,455,074	41,460,882
2025	5,755	\$3,514,626	42,175,516
Total			\$124,764,702
*The number of recipients fluctuates from month to month based on turnover and attrition. Source: Prepared by legislative auditor’s staff using information provided by the Department of Public Safety.			

Requirements to Obtain State Supplemental Pay. State law⁵ provides the following eligibility criteria for fire personnel to qualify for state supplemental pay:

- Be employed on a full-time basis,
- Have one year of experience, and
- Completed and passed a certified fireman’s training program equal to the National Fire Protection Association Standard 1010 or 1001 Firefighter 1 Certification (FF1).

The statute expressly excludes part-time and volunteer fire personnel in addition to “any person hired primarily to perform secretarial and clerical duties, switchboard operators, secretaries, record clerks, maintenance personnel, and mechanics.”

Oversight and Administration of Program. The Fireman’s Supplemental Pay Board (Board), created by state law and consisting of seven members appointed by the governor,⁶ is the oversight committee for fire state supplemental pay, and the Department of Public Safety (DPS) administers the program. While state law provides eligibility criteria for fire personnel to receive state supplemental pay, it also provides the Board with final authority regarding eligibility decisions when questions arise. Staff within DPS’s Office of Management and Finance receive and process supplemental pay applications according to statutory criteria and send questionable applications to the Board for approval.

Payment Process. DPS staff oversee payments to supplemental pay recipients. DPS is required by state law⁷ to directly pay each fire personnel that receive supplemental pay every month via direct deposit. DPS pays fire personnel based on a monthly warrant, certified by officials at each fire department, that details the employees eligible to receive supplemental pay for that month. As of February 2026, fire departments submit new applications and monthly warrants

⁵ R.S. 40:1666.1

⁶ R.S. 40:1666.5; as of February 2026, the Board has six filled positions.

⁷ R.S. 40:1666.3

through an online portal⁸ that has helped improve the efficiency of DPS's payment processes, which we found in our previous audit to be inefficient and confusing to municipalities.

To conduct this review, we interviewed Board members, DPS staff, and officials from the Office of the State Fire Marshal and the Louisiana Fire and Emergency Training Academy. We visited 15 fire departments across the state to interview relevant staff and reviewed a selection of supplemental pay recipients' personnel files for supplemental pay application and eligibility documentation. We requested supplemental pay information from 29 fire departments, including the 15 we visited. Our scope was generally July 1, 2022, through December 31, 2025, but we included information on previous years for historical purposes.

The objective of this review was:

To evaluate state supplemental program payments to fire personnel.

Our results are summarized on the next page and discussed in detail throughout the remainder of the report. Appendix A contains our scope and methodology.

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. We provided a draft to the Board, DPS, and the Office of the State Fire Marshal and incorporated their feedback throughout this informational report.

⁸ According to DPS, the portal was first launched in May 2023.

Objective: To evaluate state supplemental program payments to fire personnel.

Overall, we found the following:

- **The Board has used its statutory discretion to allow fire personnel in excluded job positions to receive state supplemental pay. Further clarification in state law would provide guidance to the Board on whether questionable positions, such as medical staff employed by fire departments, are eligible to receive supplemental pay.** In addition, we found instances where fire personnel in excluded or questionable positions often do not respond to any emergency calls yet receive supplemental pay.
- **Prior to January 2025, individuals were not required to attend an official course or training academy to obtain their Firefighter 1 (FF1) certification. The Louisiana Fire and Emergency Training Academy has since implemented processes to ensure candidates are evaluated and meet practical skill requirements established by the National Fire Protection Association.** According to some fire department staff, FF1 candidates would, at times, not actually complete practical skills testing but still receive their FF1 certification and obtain state supplemental pay.

Our findings and our recommendations are discussed in more detail in the following sections.

The Board has used its statutory discretion to allow fire personnel in excluded job positions to receive state supplemental pay. Further clarification in state law would provide guidance to the Board on whether questionable positions, such as medical staff employed by fire departments, are eligible to receive supplemental pay.

State law⁹ provides that paid, "regularly employed," full-time fire department personnel shall receive supplemental pay and "excludes any person hired primarily to perform secretarial and clerical duties, switchboard operators, secretaries, record clerks, maintenance personnel, and mechanics" from receiving supplemental pay.

⁹ R.S. 40:1666.1

However, as reported in our 2024 audit report, the Board uses its statutory discretion¹⁰ when approving supplemental pay applications whenever any eligibility questions arise. At the time, the Board told us that it is responsible for interpreting the law for each case. We reviewed payment documentation for 29 fire departments and found that the percentage of staff receiving supplemental pay ranged from 70.0% to 97.1%.¹¹

We found that the Board has used its statutory discretion to approve supplemental pay for fire personnel in excluded or questionable positions. The Board approved supplemental pay for personnel in positions explicitly excluded by state law and for personnel in questionable positions that are not excluded but who are not fire suppression, prevention, or investigation personnel. Examples of excluded positions are Secretary to Fire Chief or Records Clerk, and examples of questionable positions are Public Information Officer or Paramedic. As shown in Exhibit 2, we identified at least 233 persons either in excluded or questionable positions that received state supplemental pay during the first half of fiscal year 2026.

Exhibit 2	
Examples of Excluded or Questionable Fire Job Positions	
Receiving Supplemental Pay	
July 1, 2025, through December 31, 2025	
Job Positions	Number of Recipients
Communications/Dispatch Staff: 911 Liaison Officer, Communications Officer, Chief of Communications, Fire Communication Officer, Dispatcher	120
Emergency Medical Services (EMS) Staff*: Chief of EMS, EMS Supervisor, Medical Training Officer, Paramedic	35
Miscellaneous: Special Services, Public Information Officer, Statistical Analysis Officer	29
Administrative/Clerical Staff: Administrative Assistant, Administrative Assistant to the Fire Chief, Secretary to Fire Chief, Chief Administrative Officer, Chief/Director of Administration, Records Clerk	26
Mechanical Staff: Auto Mechanic, Chief of Maintenance, Emergency Vehicle Tech, Service Technician	19
Information Technology (IT) Staff: IT Assistant, Compliance IT Officer, Technology Officer	4
*Does not include Firefighter/Paramedic or Paramedic/Firefighter positions	
Source: Prepared by legislative auditor’s staff using information provided by DPS.	

According to fire department staff, questionable positions may be operational in nature, directly support fire departments’ mission, and are not explicitly excluded from receiving supplemental pay in state law. One department pointed out that state law does not specifically state that employees must fight fires to receive supplemental pay. Another fire department stated that its communication staff’s duties are more than just dispatching calls and are not considered just “switchboard operators,” which are excluded in state law. In addition, fire departments and the

¹⁰ R.S. 40:1666.8 provides that the decision of the Board regarding eligibility is final.

¹¹ We compared departments’ current employee list to the corresponding monthly payment data from DPS.

Board stated that staff in excluded positions that are FF1 certified may be required by their department to respond to various emergencies,¹² especially in small or medium-sized departments.

DPS staff send applications for positions they deem questionable, such as Fire Education Officer, Public Information Officer, and Special Services Chief, to the Board for approval. We reviewed Board meeting minutes and found that the Board approved personnel in questionable positions because state law only specifies who does *not* qualify and the position being considered was not explicitly excluded by law. According to current Board members, they follow state law when approving applications, and if a fire chief appears before the Board and swears under oath that their employee meets all eligibility requirements, the Board will approve the application. We also found an instance of the Board reversing its initial decision to deny an application based on the applicant's job title and formal job description after the fire chief testified that the applicant's job duties were more expansive than their formal job description.

We found that some fire personnel currently in excluded or questionable positions who are receiving supplemental pay were firefighters when they were approved for supplemental pay. According to the Board and fire department officials, these employees often have risen through the ranks of their department and may still be required to respond to fires or other emergency calls. One fire department told us that it would be unfair to take supplemental pay away from these employees because they received it for years and expected the payments to continue when they accepted the new positions. Of the 374 supplemental pay applicants¹³ reviewed from 22 departments, we found 28 (7.5%) began as firefighters but then moved into excluded or questionable positions such as administrative assistant, mechanic, and communications or emergency medical positions. Since DPS staff and the Board rely on fire departments' monthly warrants as certifications that supplemental pay recipients meet all eligibility requirements, potentially excluded staff would continue to receive supplemental pay unless a fire department removed these staff from the warrant.

The law is unclear as to whether fire personnel who perform emergency medical services should receive supplemental pay. As shown in Exhibit 2, we identified 35 personnel in emergency medical positions, such as paramedics, who received supplemental pay in the first half of fiscal year 2026. Fire departments respond to a wide range of emergencies, including medical-related calls. One fire department told us that fighting fires is only 10% of their calls; others stated that a majority of their calls were medical-related, including drug overdoses; and another department responds to every emergency medical call in its parish.¹⁴ As the focus of fire departments shifts, they will continue to hire more

¹² Fire departments may respond to a wide range of emergencies such as fires, medical, car accidents, or rescues.

¹³ The applications reviewed ranged from January 1985 to June 2025.

¹⁴ Because departments respond to medical emergencies, departments told us that they may either require their fire suppression staff to obtain an Emergency Medical Responder certification or require/incentivize their fire suppression staff to obtain their Emergency Medical Technician certification.

emergency medical staff, including positions whose duties do not include fire suppression. According to DPS, this may be a reason for the overall increase in supplemental pay applications for fire personnel in the last three to four years, so clarification in the law as to whether these positions should receive supplemental pay would be helpful.

Fire personnel in excluded or questionable positions often do not respond to any emergency calls yet receive supplemental pay. Some fire department staff stated that any employees who obtain their FF1 certification, which is required to receive state supplemental pay, should receive supplemental pay since they have the ability and may be required to respond to a fire. However, based on response records from January 2015 through December 2025 for 50 personnel in excluded or questionable positions, 33 (66.0%) never responded to any fire emergency or other service call.¹⁵ An additional six (12.0%) either sporadically responded to calls or had not responded to any calls in two to three years, suggesting they may have switched jobs.

Recommendation 1: The Board should work with DPS to identify fire personnel who are currently employed in positions explicitly excluded by state law and ensure they no longer receive state supplemental pay.

Recommendation 2: The Board should require fire departments to notify DPS when personnel move to an excluded position and are no longer qualified to receive state supplemental pay.

Summary of Management's Response: The Board disagrees with both recommendations but did not provide a formal, written response.

Matter for Legislative Consideration: The legislature may wish to consider further clarifying which employees of fire departments are eligible to receive state supplemental pay.

Prior to January 2025, individuals were not required to attend an official course or training academy to obtain their Firefighter 1 (FF1) certification. The Louisiana Fire and Emergency Training Academy (FETA) has since implemented processes to ensure candidates are evaluated and meet practical skill requirements established by the National Fire Protection Association.

State law requires fire personnel to obtain their FF1 certification to be eligible to receive state supplemental pay. To obtain the FF1 certification, candidates must

¹⁵ Non-fire emergency calls including hazard removal, vehicle accidents, etc.

pass both practical skills and written tests. Examples of practical skills include the ability to properly carry, position, raise, and lower various types of ladders; search for victims in a structure; and remove victims to a safe area.

The Office of the State Fire Marshal, through FETA,¹⁶ oversees the various fire and emergency certifications, including the FF1. In Louisiana, FFI candidates are not required to attend any specific training academy. While FETA offers training at its two locations, most departments do not send their recruits to FETA for training and, instead, hold their own training academies or send their recruits to training held by other nearby fire departments.

Prior to January 2025, individuals were not required to attend an official¹⁷ course or training academy to obtain their FF1 certification.

Instead, whichever entity conducted training certified that students successfully met each of the applicable Job Performance Requirements established by the National Fire Protection Association prior to taking the written test for the certification. This was referred to as “challenge testing” and meant someone could study an instructional book to take the written exam and have the designated lead evaluator or fire chief at their fire department sign off that they met the practical skills. However, this process did not verify that FF1 candidates met practical skills or were evaluated on their practical skills. According to some fire department staff and stakeholders, FF1 candidates would, at times, not actually complete practical skills testing but still receive their FF1 certification and obtain state supplemental pay.

As of January 2025, FETA has implemented processes to verify in-person class time and practical skills testing before candidates are allowed to take the written exam.

This includes requiring all training academies to have three different people who are vetted and certified by FETA to (1) lead training; (2) evaluate practical skills; and (3) proctor the written exam, which is now taken electronically. In addition, FETA randomly visits outside training academies to verify that training is taking place. According to FETA, it implemented these new processes and requirements to ensure all fire personnel in the state are well-trained, and the pass rate on practical skills and knowledge exams have increased since they disallowed challenge testing in January 2025.

¹⁶ ACT 231 of the 2022 Regular Legislative Session renamed the Fire and Emergency Training Institute to FETA and transferred the organization from Louisiana State University to the Office of the State Fire Marshal.

¹⁷ An official course or training academy is one delivered in accordance with National Fire Protection Association standards.

APPENDIX A: SCOPE AND METHODOLOGY

This report provides the results of our review of the State Supplemental Pay Program for fire personnel across the state. We conducted this review under the provisions of House Resolution 5 of the 2025 Regular Legislative Session and Title 24 of the Louisiana Revised Statutes of 1950, as amended. This review generally covered July 1, 2022 through December 31, 2025, but we included information on previous years for historical purposes. Our objective was:

To evaluate state supplemental program payments to fire personnel.

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 answer our objective, we performed the following steps:

- Researched relevant state laws, administrative rules, and Attorney General opinions regarding state supplemental pay.
- Met with Department of Public Safety (DPS) staff regarding the supplemental pay application and payment processes, including any changes to these processes since our 2024 performance audit.
- Met with the chairman and vice-chairman of the Fireman's State Supplemental Pay Board (Board) regarding the program.
- Obtained from DPS staff state supplemental payment data for July 1, 2022, through December 31, 2025, including names and job titles of recipients and the name of their fire department.
- Visited 15 fire departments across the state to gain an understanding of their organization and supplemental pay application and payment processes, Firefighter 1 (FF1) certification process, and reviewed a selection of supplemental pay recipients files, including eligibility documentation. We also requested information including employee rosters and organizational charts from these 15 departments and 14 other departments.
- Based on House Resolution 5 of the 2025 Regular Legislative Session, we included in our review all fire departments with 100 or more employees, 10 fire departments with 50 to 99 full-time employees, and five fire departments with 49 or fewer full-time employees. We used DPS supplemental pay recipients' data to

determine which agencies to interview and review supplemental pay files but included departments around the state.

- Requested historical call response information from six large fire departments for January 1, 2015, through December 31, 2025, and reviewed a selection of personnel from each department with excluded or questionable job titles.
- Met with the Office of the State Fire Marshal (OSFM) and the Louisiana Fire and Emergency Training Academy regarding the process to obtain a FF1 certification, including changes to the process.
- Provided findings and report to DPS, the Board, and OSFM for feedback and made the necessary revisions.