

Report Highlights

Child Support Enforcement

Department of Children and Family Services

MICHAEL J. "MIKE" WAGUESPACK, CPA Audit Control # 40240021
Performance Audit Services • November 2025

Why We Conducted This Audit

This report provides information on Louisiana's Child Support Enforcement (CSE) program, administered by the Louisiana Department of Children and Family Services (DCFS). In addition, we evaluated DCFS's child support case review process. We conducted this audit because DCFS distributed \$2.2 billion in child support for an average of 233,069 children each year during federal fiscal years 2020 through 2024. The purpose of this money is to support the basic needs of children such as housing, food, and healthcare. Research describes other valuable impacts, including increased stability and reduced poverty for children.

What We Found

Objective 1: To provide information about Louisiana's Child Support Enforcement (CSE) program and compare it to other states.

- The number of child support cases in Louisiana decreased by 36,307 (14.1%), from 258,357 in federal fiscal year 2020 to 222,050 in 2024, which aligns with the national trend. According to DCFS, the decrease in cases is due to reduced participation in federal assistance programs, specifically Temporary Assistance for Needy Families (TANF) and a decrease in Medicaid referrals.
- DCFS increased the percentage of current child support collected from 52.3% to 55.8% from federal fiscal years 2020 to 2024. However, Louisiana ranked 52nd out of 54 states and territories in the collection of current child support and 47th out of 54 states and territories in the collection of past-due child support in federal fiscal year 2024. The exhibit below shows child support collection rates from fiscal year 2020 through fiscal year 2024.

DCFS Current Child Support Collections (in millions) Federal Fiscal Years 2020 through 2024					
Measure	2020	2021	2022	2023	2024
Current Support Due	\$568.1	\$552.4	\$538.9	\$527.8	\$523.2
Collected and Distributed	\$297.2	\$279.1	\$275.9	\$287.2	\$291.9
% Collected	52.3%	50.5%	51.2%	54.4%	55.8%
National Average	66.2%	66.9%	64.6%	65.0%	65.3%

Source: Prepared by legislative auditor's staff using the federal Office of Child Support Services Federal Fiscal Year 2024 Child Support Services Preliminary Report.

What We Found (Cont.)

- DCFS intercepted an average of \$8.3 million per year in insurance claims for delinquent noncustodial parents during state fiscal years 2021 through 2025. However, DCFS could potentially increase the amount of arrears collected via insurance intercepts if insurance companies that operate in Louisiana were required to share insurance claims data. In federal fiscal year 2024, the total past-due child support in Louisiana was \$2.0 billion.
- In accordance with law, DCFS retained \$70.9 million in child support payments during state fiscal years 2021 through 2025 to reimburse federal and state governments for TANF cash assistance, Foster Care, and Medicaid programs. Certain families receiving TANF cash assistance or Foster Care services must have a child support case and assign their rights for child support payments to the state.
- DCFS improved cost effectiveness in federal fiscal year 2024 and ranked 24th out of 54 states and territories for cost effectiveness that year. DCFS's CSE expenditures increased by \$14.1 million (16.3%), from \$86.4 million in state fiscal year 2022 to \$100.5 million in 2025 due, in part, to increased information technology and personnel costs.

Objective 2: To evaluate whether DCFS ensures compliance with, assesses effectiveness of, and uses results from its case review process to improve overall CSE performance.

- Quarterly CSE case reviews are an important quality assurance mechanism; however,
 DCFS did not monitor to ensure that staff conducted case reviews in accordance with
 policy and procedures during state fiscal years 2022 through 2025. DCFS also did not
 ensure that regional CSE employees developed error trends and corrective action plans,
 and did not ensure that DCFS Program Integration staff, who are tasked with overseeing DA
 caseworkers, completed the expected number of case reviews each quarter.
- DCFS did not maintain complete or accurate case review data for reviews conducted by DCFS regional staff during state fiscal years 2022 through 2025. According to DCFS, 2,033 (25.5%) of 7,975 cases reviewed by regional staff during state fiscal year 2025 had errors. Common errors included caseworkers not taking action on cases, not updating the case files, and not enforcing support orders. As a result, DCFS's ability to use case review results to manage and monitor the CSE program is limited.
- According to DCFS, 113 (33.5%) of 337 cases reviewed by DCFS Program Integration staff for DA caseworkers during state fiscal year 2025 had errors. However, as of September 2025, DCFS had not established formal policies governing Program Integration's case reviews of DA caseworkers.
- DCFS has not established procedures to assess the effectiveness of the case review
 process, including how results are analyzed, reported, and used. As a result, DCFS is unable
 to identify systemic weaknesses and inform corrective actions such as training and policy
 changes to improve program performance statewide.

We made 13 recommendations and one matter for legislative consideration. DCFS agreed with all 13 recommendations. See Appendix A in the report for DCFS's full response.