



MICHAEL J. "MIKE"
WAGUESPACK, CPA

Report Highlights

Implementation Status of Recommendations from Select Performance Audits Issued During Fiscal Years 2018 through 2019

Audit Control # 40210017

Performance Audit Services • December 2021

Why We Conducted This Audit

This report provides the implementation status of 112 recommendations made in 13 performance audits issued during fiscal years 2018 through 2019. We conducted this review because recommendations in performance audits are intended to improve agency programs and state government operations, but agencies must either implement these recommendations or address audit findings in some other way to achieve desired improvements. Each fiscal year, we ask agencies to attest to their progress in implementing our recommendations from performance audits issued approximately two years earlier because it can take time to fully implement some recommendations. We use these attestations as part of our risk assessment to select audits to conduct more comprehensive follow-up audits.

The remaining audits are included in this report.

What We Found

The implementation status for recommendations include the following categories:

- **Implemented:** The agency fully implemented the recommendation.
- **Implementation in Progress:** The agency started but has not completed implementing the recommendation.
- **Partially Implemented:** The agency implemented a portion of the recommendation but does not intend to implement the recommendation completely.
- **Not Implemented:** The agency has not acted to implement the recommendation, or the agency has not implemented the recommendation because legislative action is required.
- **Cannot Determine:** Based on agency's response and information provided, we could not determine the implementation status of the recommendation.
- **Other:** The agency has not had the opportunity to implement the recommendation.

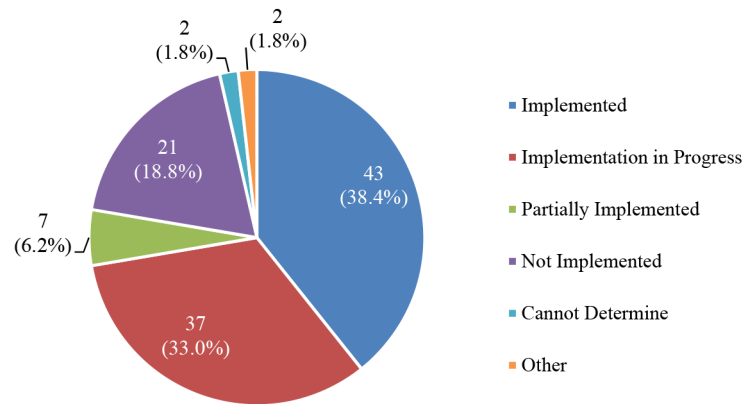
Summary of Results: Of the 112 recommendations, 87 (77.6%) were either implemented, partially implemented, or are in the process of being implemented. In addition, 21 (18.8%) of the recommendations have not been implemented, and we could not determine the status for two (1.8%) recommendations. For two (1.8%) other recommendations, agencies have not had a chance to implement the recommendation due to circumstances out of their control.

Continued on next page

Implementation Status of Recommendations from Select Performance Audits Issued During Fiscal Years 2018 through 2019

What We Found (Cont.)

Recommendation Status



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 have resulted in the following notable improvements:

- **The Louisiana Department of Education (LDE) has revised child-to-staff ratios in child care centers to more closely align with best practices.** Effective July 1, 2021, all center types have the same child-to-staff ratios. Type I center's child-to-staff ratios were reduced by at least one child. In addition, effective July 1, 2022, child-to-staff ratios for two-year-old children in all center types will be reduced to 10:1. While Louisiana still does not meet national best practices regarding child-to-staff ratios, these changes better ensure the safety of children in child care centers.
- **LDE now requires both announced and unannounced inspections of family and in-home childcare providers.** Unannounced inspections are recommended by national best practices and increase the likelihood that LDE can discover serious violations.
- **The Louisiana Workforce Commission worked with the legislature to improve its ability to deter businesses from misclassifying employees as independent contractors.** Act 455 of the 2021 Regular Legislative Session removed the warning letter for first offense worker misclassification and increased penalties to businesses who misclassify workers as independent contractors instead of as employees.
- **The Louisiana Department of Veterans Affairs (LDVA) developed a policy for referring elder financial exploitation cases to law enforcement.** Any suspicion of theft or loss concerns of a resident's property valued at more than \$500 requires a Board of Investigation be appointed to review the incident and investigate. LDVA chose the \$500 breakpoint because this is a standard line often drawn in Louisiana's Criminal Code between misdemeanors and felonies.