

PERFORMANCE INDICATOR SUMMARY REPORT

FISCAL YEARS 2021 AND 2022

PERFORMANCE AUDIT SERVICES

Issued January 05, 2023

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

LEGISLATIVE AUDITOR
MICHAEL J. "MIKE" WAGUESPACK, CPA

FIRST ASSISTANT LEGISLATIVE AUDITOR
ERNEST F. SUMMERVILLE, JR., CPA

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

PERFORMANCE AUDIT MANAGER
GINA V. BROWN, CIA, CGAP, CRMA, MPA

AUDIT TEAM
STEVEN BRAILSFORD, MA

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report is available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and online at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 9726 or Report ID No. 40210038 for additional information.

This document is produced by the Louisiana Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Four copies of this public document were produced at an approximate cost of \$1.50. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Jenifer Schaye, General Counsel, at 225-339-3800.

January 05, 2023

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 years 2021 and 2022. 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

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

MJW/aa

PERFORMANCEINDICATOR



Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA



Performance Indicator Summary Report Fiscal Years 2021 and 2022

January 2023

Audit Control # 40210038

Introduction

The purpose of this report is to identify state agencies that did not submit complete quarterly performance indicator information during fiscal years 2021 and 2022 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 years 2021 and 2022 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, 11 (6.9%) of 159 agencies within 29 departments did not submit complete quarterly performance indicator information during fiscal year (FY) 2021, and 14 (8.9%) of 158⁴ agencies within 29 departments did not submit complete quarterly performance indicator information during fiscal year 2022. Of these 25 total agencies, six (24.0%)⁵ were deficient in both FY 2021 and FY 2022. 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.

⁴ Louisiana Schools for the Deaf and for the Visually Impaired were included as part of the Special School District for FY 2022.

⁵ We calculated this percentage out of 159 agencies.

Results

Fiscal Year 2021

During FY 2021, 11 (6.9%) of the 159 reporting agencies within 29 departments did not submit complete quarterly performance indicator information as required by state law. Those agencies were:

- Executive Department – Executive Office
- Executive Department – Office of Indian Affairs
- Department of Public Safety Corrections (DPSC) - Corrections Services – Corrections Administration
- DPSC Corrections Services – Raymond Laborde Correctional Center
- DPSC Public Safety Services – Office of Motor Vehicles
- Louisiana Workforce Commission – Workforce Support and Training
- Higher Education – Louisiana Universities Marine Consortium
- Special Schools and Commission – Louisiana School for Math, Science, and the Arts
- Special Schools and Commission – Thrive Academy
- Special Schools and Commission – New Orleans Center for the Creative Arts
- Ancillary Appropriations – Office of Aircraft Services

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 2021		
Agency	No. of Quarters Deficient	Reasons for Deficiencies
Executive Department		
1. Executive Office	4	Staffing: PI information was not collected and entered by a former employee assigned to do so. The agency has implemented a plan to ensure PIs are entered correctly moving forward.
2. Office of Indian Affairs	4	Staffing: The agency only had one employee, who was separated, and it took an extended period of time to fill the position.

Agency	No. of Quarters Deficient	Reasons for Deficiencies
DPSC – Corrections Services		
3. Raymond Laborde Correctional Center	2	Staffing: The indicators for quarters 2 and 4 were new and due to leadership changes, the PIs were not submitted. The office currently has staff who understand the reporting requirements.
4. Corrections - Administration	2	Staffing: The agency experienced leadership and staffing changes that resulted in PIs not always being submitted. The office currently has staff who understand the reporting requirements.
DPSC – Public Safety Services		
5. Office of Motor Vehicles	2	Staffing: Due to COVID-19 the agency limited traffic in its office so there were no data to input in LaPAS. The agency added a footnote; however, it did not enter a zero, as required.
Louisiana Workforce Commission		
6. Workforce Support and Training	2	Technical Error: The agency states that it approves all PIs globally but for this one indicator, the system did not approve the data reported for the deficient quarters.
Higher Education		
7. Louisiana Universities Marine Consortium	2	Staffing: The previous CFO of the agency did not submit PIs into LaPAS. The interim agency Director has since located many of the unreported PIs in the former CFOs files and has established a procedure to ensure PIs are submitted in a timely manner.
Special Schools and Commissions		
8. Louisiana School for Math, Science, and the Arts	4	Staffing: The staff assigned to input performance information did not always submit the PIs due to workload constraints. The agency will begin a consistent level of reporting in FY23.
9. Thrive Academy	2	Staffing: The agency was in transition with leadership and did not submit PIs due to this. The agency has scheduled training with OPB to ensure reports are correct moving forward.
10. New Orleans Center for the Creative Arts	2	Staffing: Staff took on more duties during remote learning due to COVID-19 and the campus was damaged during Hurricane Ida, therefore PIs were not submitted.

Agency	No. of Quarters Deficient	Reasons for Deficiencies
Ancillary Appropriations		
11. Office of Aircraft Services	4	Staffing: The agency was in transition, with the staff assigned to input PIs having left the agency. The agency has clarified reporting procedures and a new staff member has been assigned for their input for FY 23.
Source: Prepared by LLA staff using information provided by OPB and agencies identified as deficient.		

As shown in Exhibit 1, 10 of the 11 deficient agencies cited staffing issues as their primary reasons for deficiencies, and one cited a technical issue. According to these agencies, they will take corrective action to prevent future occurrences.

Fiscal Year 2022

During FY 2022, 14 (8.9%) of the 158 reporting agencies within 29 departments did not submit complete quarterly performance indicator information as required by state law. Those agencies were:

- Executive Department – Executive Office
- Executive Department – Office of Indian Affairs
- Executive Department – Louisiana Tax Commission
- Executive Department – Louisiana Public Defender Board
- DPSC Public Safety Services – Louisiana Gaming Control Board
- Department of Natural Resources – Office of Coastal Restoration
- Higher Education – Northwestern State University
- Higher Education – Louisiana Universities Marine Consortium
- Special Schools and Commissions – Louisiana School for Math, Science, and the Arts
- Special Schools and Commissions – Thrive Academy
- Special Schools and Commissions – Board of Elementary & Secondary Education
- Ancillary Appropriations – Office of Risk Management
- Ancillary Appropriations – Louisiana Property Assistance
- Ancillary Appropriations – Office of Aircraft Services

We contacted these agencies to determine the reasons why they did not submit complete performance information. Exhibit 2 categorizes their reasons.

Exhibit 2 Reasons for Deficiencies in Performance Indicator Reporting/Approval Fiscal Year 2022		
Agency	No. of Quarters Deficient	Reasons for Deficiencies
Executive Department		
1. Executive Office	4	Staffing: PI information was not collected and entered by a former employee assigned to do so. The agency has implemented a plan to ensure PIs are entered correctly moving forward.
2. Office of Indian Affairs	4	Staffing: The agency only had one employee, who was separated, and it took an extended period of time to fill the position.
3. Louisiana Tax Commission	2	Technical Issue: Agency states that it could not input PIs into LaPAS because the field was greyed out but it entered them into the next indicator. The agency states that the approver will take note of the deficiency and adjust accordingly.
4. Louisiana Public Defender Board	3	Staffing: For quarters 1 and 3, PIs were not input due to staffing oversight. For quarter 4, the staff in charge of PIs left the agency and was not replaced until after the fiscal year ended.
DPSC – Public Safety Services		
5. Louisiana Gaming Control Board	3	Staffing: The agency was in transition with leadership and did not submit PIs due to the staffing changes. The agency stated it is now aware of the requirement and it will not happen again.
Department of Natural Resources		
6. Office of Coastal Restoration	3	Technical Issue: The agency states that there was a system error that occurred for the deficient quarters as the approver followed the same process for the other offices in the department. There were no errors found with the other offices' performance indicators.

Agency	No. of Quarters Deficient	Reasons for Deficiencies
Higher Education		
7. Northwestern State University	3	Staffing: According to the agency, it was not deficient in reporting complete performance information because, as a higher education institution, it was only required to submit into LaPAS in quarter 4. However, according to OPB, the agency is still required to approve all indicators for the first three quarters, even if those indicators are "0." The agency did not always approve these indicators for all four quarters.
8. Louisiana Universities Marine Consortium	4	Staffing: The previous CFO of the agency did not submit PIs into LaPAS. The interim agency Director has since located many of the unreported PIs in the former CFOs files and has established a procedure to ensure PIs are submitted in a timely manner.
Special Schools and Commissions		
9. Louisiana School for Math, Science, and the Arts	3	Staffing: The staff assigned to input performance information did not always submit the PIs due to workload constraints. The agency will begin a consistent level of reporting in FY23.
10. Thrive Academy	3	Staffing: The agency was in transition with leadership and did not submit PIs due to this. The agency has scheduled training with OPB to ensure reports are correct moving forward.
11. Board of Elementary & Secondary Education	2	Staffing: The agency assigned to input PIs experienced staff turnover, which affected the PI reporting accuracy. The agency has put measures in place to ensure it does not happen again.
Ancillary Appropriations		
12. Office of Risk Management	3	Staffing: The staff assigned to this did not enter the target for all quarters in Q1, as required by the system, thus showing the records as incomplete and approvals were not recorded. The agency has implemented new steps to ensure PI data is recorded and approved properly moving forward.

Agency	No. of Quarters Deficient	Reasons for Deficiencies
13. Louisiana Property Assistance	3	Staffing: Completed PIs for FY 2022 were not approved by assigned staff as required. The agency has worked with OPB to obtain guidance on approving these indicators in the future.
14. Office of Aircraft Services	3	Staffing: The staff assigned to input PI information was not familiar/trained with reporting procedures. Reporting procedures have now been clarified.
Source: Prepared by LLA staff using information provided by OPB and agencies identified as deficient.		

As shown in Exhibit 2, 12 of the 14 deficient agencies cited staffing issues as their primary reasons for deficiencies, and two cited technical issues. 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

Michael J. "Mike" Waguespack, CPA
Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Response to Performance Indicator Report for FYs 2021 and 2022

Dear Mr. Waguespack:

The Division of Administration would like to thank you and your staff for identifying agencies that did not submit complete quarterly performance information as 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 assistance offered by OPB to agency users.

Each quarter before the official reporting period begins, all LaPAS users receive an email that containing 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, the OPB offers technical assistance in completing the reports and most agency users have taken advantage of these resources. The OPB invites all agency users to become familiar with the materials that are available and to contact our office for questions or problems.

Michael J. "Mike" Waguespack, CPA
December 19, 2022
Page 2

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 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
Erin Sindelar, CPA, 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, 2020, through June 30, 2022 (Fiscal Years 2021 and 2022).

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 determine 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 years 2021 and 2022 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 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 years 2021 and 2022.
- Provided the report to the agencies to verify their reason.