



MICHAEL J. "MIKE"
WAGUESPACK, CPA

Report Highlights

Boards, Commissions, and Like Entities

Annual Report to the Legislature as of June 30, 2026

Audit Control # 80260088

Financial Audit Services • August 2026

Why We Conducted This Work

Louisiana Revised Statute (R.S.) 24:513.2(E) requires the Legislative Auditor to submit annually to the Legislature a report on boards, commissions, and like entities (Boards) and to report findings and recommendations resulting from our analysis of the information.

What We Found

- We identified 492 Boards as of June 30, 2026, contained on the website required to be established and maintained by the Commissioner of Administration, which can be accessed at <https://www.cfrd.doa.louisiana.gov/boardsandcommissions/home.cfm>.
- During the year ended June 30, 2026, 13 Boards were added and 10 Boards were removed, resulting in a net increase of three Boards from the previous year.
- We identified one Board that did not respond to requests for personnel data and financial information. The Division of Administration sent notices of noncompliance to the respective legislative committees as required by R.S. 49:1301.
- We identified 15 inactive Boards that do not appear to be fulfilling their established functions, 10 of which were also identified as inactive in the prior year.
- We identified 22 Boards that reported their status as active but have not reported any meeting notices or minutes subsequent to December 31, 2022. Also, five of these Boards have no board members identified on the website.
- For fiscal year 2026, Boards budgeted approximately \$1.3 million for Board member per diems, \$2.5 million for Board member salaries, and \$2.4 million for Board member travel expenses. Boards have until May 1, 2027, to submit actual expenses from fiscal year 2026 along with their fiscal year 2027 budgets.

View the full report, including management's response, at www.la.gov.