

PERFORMANCE INDICATOR SUMMARY REPORT
FISCAL YEAR 2018



PERFORMANCE AUDIT
ISSUED MAY 1, 2019

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AT 225-339-3800.**

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

May 1, 2019

The Honorable John A. Alario, Jr.,
President of the Senate
The Honorable Taylor F. Barras,
Speaker of the House of Representatives

Dear Senator Alario and Representative Barras:

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 year 2018. 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.

Sincerely,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is fluid and cursive.

Daryl G. Purpera, CPA, CFE
Legislative Auditor

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Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE



Performance Indicator Summary Report

May 2019

Audit Control # 40180032

Introduction

The purpose of this report is to identify state agencies that did not submit complete quarterly performance indicator information during fiscal year 2018 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 year 2018 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 into LaPAS for two, three, or four quarters.
- Did not submit the Agency Approved Count³ into LaPAS for three or four quarters.

Overall, six (3.8%) of 156 agencies within 29 departments did not submit complete quarterly performance indicator information during fiscal year 2018. 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.

Results

During fiscal year 2018, six (3.8%) of the 156 reporting agencies within 29 departments did not submit complete quarterly performance indicator information as required by state law. Those agencies were:

- Department of Veterans Affairs – Department of Veterans Affairs
- Department of Justice – Office of Attorney General
- Department of Culture, Recreation, and Tourism – Office of State Museum
- Department of Public Safety & Corrections – Public Safety Services – Louisiana Highway Safety Commission
- Department of Public Safety & Corrections – Youth Services – Office of Juvenile Justice
- 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 2018		
Agency	No. of Quarters Deficient	Reasons for Deficiencies
Department of Veterans Affairs		
Department of Veterans Affairs	4	Staffing: The office was missing one indicator submission, and this was for a program that was ending. The staff assigned to input performance information was not aware they still needed to fill out the indicator.
Department of Justice		
Office of Attorney General	2	Staffing: The staff assigned to input performance information resigned from the department.
Department of Culture, Recreation, and Tourism		
Office of State Museum	2	Staffing: The staff assigned to input performance information did not always submit the Agency Approved Count.
Department of Public Safety & Corrections – Public Safety Services		
Louisiana Highway Safety Commission	3	Staffing: The office experienced a change in leadership, as well as some staffing changes. The office now has staff assigned who understand the reporting requirements.

Agency	No. of Quarters Deficient	Reasons for Deficiencies
Department of Public Safety & Corrections – Youth Services		
Office of Juvenile Justice	2	Staffing: The staff assigned to input performance information left the agency and had not been replaced for the timeframe outlined as deficient.
Ancillary Appropriations		
Office of Aircraft Services	3	Staffing: The office was in transition due to retirements and was in between Directors and the required reports were not submitted.
Source: Prepared by LLA staff using information provided by OPB and agencies identified as deficient.		

As shown in Exhibit 1, all six of the deficient agencies cited staffing issues as their reasons for deficiencies. According to each agency, 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

April 12, 2019

Mr. Daryl Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Response to Performance Indicator Report for FY 2018

Dear Mr. Purpera:

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

Each quarter before the official reporting period begins, all LaPAS users receive an email that contains 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 for agency users, the OPB offers technical assistance in completing the reports. Most agency users have taken advantage of these resources. The OPB invites all agency users to familiarize themselves with the material that is available to them and to contact our office if they have any questions or problems.

Mr. Daryl Purpera, CPA, CFE
April 12, 2019
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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 Deputy Director of Planning and Budget
Division of Administration

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CC: Jay Dardenne, Commissioner
Barbara Goodson, Deputy Commissioner
Marsha Guedry, Internal Audit Administrator

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, 2017, through June 30, 2018 (fiscal year 2018).

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 answer 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 year 2018 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.
- Used the following criteria to determine if an agency did not submit complete quarterly performance indicator information:
 - Did not submit the Agency Complete Count into LaPAS for two, three, or four quarters; and/or
 - Did not submit the Agency Approved Count into LaPAS for three or four quarters.
- Contacted the six 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 year 2018.