*Welcome to LLA Reports, a podcast produced by the Louisiana Legislative Auditor’s office. This podcast is intended to be an oral representation of the written report it highlights and is primarily for the use of the Louisiana Legislature.*

This is Krista Baker-Hernandez. I’m a manager for LLA’s Performance Audit Services. This episode of LLA Reports focuses on our new report titled “State Supplemental Pay Program.”

This report provides the results of our evaluation of the State Supplemental Pay Program for local law enforcement personnel and firefighters across the state.

The State Supplemental Pay Program is administered by two state agencies: the Louisiana Department of Public Safety and Corrections – or DPS – and the Department of Treasury. DPS administers the municipal police and firemen’s supplemental pay programs, while Treasury administers the deputy sheriffs’ supplemental pay program.

In addition, three boards of review make decisions about the eligibility of individuals applying for state supplemental pay. They are the Municipal Police Officers’ Supplemental Pay Board of Review, the Fireman’s Supplemental Pay Board, and the Deputy Sheriffs’ Supplemental Pay Board.

We conducted this evaluation in response to Act 320 of the 2023 Regular Session, which directed the Louisiana Legislative Auditor to examine, investigate, and audit the state’s payments to eligible persons who receive state supplemental pay.

As of July 1, 2023, the state pays eligible individuals either $120 or $600 per month in supplemental pay. The Louisiana Constitution authorizes state supplemental pay to local law enforcement and firefighters. In fiscal year 2023, the state paid out a total of $140 million dollars to supplemental pay program recipients.

We found municipal police and fire supplemental pay boards have not consistently enforced state law, which has resulted in ineligible individuals receiving supplemental pay. In addition, some Sheriffs’ Office personnel whose job duties do not meet state law are receiving supplemental pay.

We also found the DPS payment process is inefficient and causes confusion among municipalities. While DPS sends out supplemental pay funds each month, it does so before it receives certification from the municipalities, which has resulted in payments to ex-employees. As of December 2023, the state had not been repaid nearly $575,000 dollars in overpayments.

In addition, not all police chiefs have taken the required number of hours of training to receive supplemental pay. As of November 2023, 75 of 318 police chiefs, who are members of the Louisiana Association of Chiefs of Police, had not taken the required annual 12 hours of continuing education. Ten of those were new police chiefs who had not taken the required “New Chiefs” class/training within the first year of their administration.

As a result of our report, we developed eight recommendations and five matters for legislative consideration.

We suggested the Legislature formally create the Deputy Sheriffs’ Supplemental Pay Board in state law; revise or consolidate state law related to the separate groups for supplemental pay to ensure eligibility and exclusions are accurate and consistent; and clarify which fire department employees are eligible for supplemental pay.

We suggested as well that the Legislature revise state law to allow DPS to disburse supplemental pay funds directly to municipalities or fire protection districts rather than to individual fire department recipients and require all chiefs of police to join the Louisiana Association of Chiefs or, at least, be required to report training hours to the association.

We recommended that the Deputy Sheriffs’ Supplemental Pay Board require sheriffs’ offices to submit formal job descriptions for supplemental pay applicants and thatDPS staff review current supplemental pay recipients to determine whether previous Municipal Police Boards and Fire Boards granted supplemental pay to ineligible personnel.

We also recommended that all three Boards establish a renewal process in which supplemental pay recipients resubmit their eligibility documents for review.

In addition, we recommended that the Municipal Police and Deputy Sheriffs’ Boards ask the Louisiana Commission on Law Enforcement for a list of people who have lost their POST certification because of deficient training hours and suspend their supplemental pay until their POST certification is re-established.

We recommended that DPS develop training and a manual or other instructional reference materials for municipal staff responsible for supplemental pay and postpone current payments by one month to catch up on the timing of the disbursements.

Additionally, we recommended that the Law Enforcement Executive Management Institute report police chiefs who are deficient in training hours to DPS so the Municipal Police Officers’ Supplemental Pay Board of Review can determine whether to rescind their supplemental pay.

Finally, we recommended that the Municipal Police Officers’ Supplemental Pay Board of Review work with the Louisiana Association of Chiefs of Police and the Law Enforcement Executive Management Institute to create a process to track whether the police chiefs are meeting their required training hours.

As part of their responses, which are included in the report as Appendix A, the Deputy Sheriffs’ Supplemental Pay Board disagreed with three of our recommendations; DPS disagreed with one recommendation and agreed with two; the Fireman’s Supplemental Pay Board disagreed with one recommendation; the Law Enforcement Executive Management Institute agreed with one recommendation; and the Municipal Police Officers’ Supplemental Pay Board of Review agreed with four recommendations.

*We hope you found this podcast informative, and that you’ll follow future episodes of LLA Reports.*

*This podcast was created as part of the audit report just discussed and is intended primarily for the use of the Louisiana Legislature. Both the full report and the podcast can be found on the LLA’s website at* [*www.lla.la.gov*](http://www.lla.la.gov)*.*

*Thank you for listening.*