*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 Brent McDougall. I’m a senior data analyst for LLA’s Performance Audit Services. This episode of LLA Reports focuses on our recently released report titled “Improper Payments in the Unemployment Insurance Program: Deceased Recipients.”

The purpose of this audit was to identify potential improper payments the Louisiana Workforce Commission – or LWC – made to deceased recipients.

We found LWC paid just over $1 million dollars in state and federal unemployment insurance benefits to 374 deceased individuals out of a total of approximately $8.57 billion dollars paid out in unemployment benefits.

Of the $1.08 million dollars, about $629,000 dollars in payments could not have been prevented, while approximately $337,000 dollars in payments should have been prevented by LWC’s current processes. In addition, more than $123,000 dollars in payments could have been prevented if LWC had conducted a weekly match with data from the Louisiana Department of Health – or LDH.

LDH is required each month to send LWC a list of individuals who died the previous month. LWC then performs a data match of individuals receiving unemployment benefits to the file sent by LDH.

In addition, LWC matches all new unemployment insurance claims against the Social Security Administration’s Death Master File.

LWC receives updated information on deceased individuals on a monthly basis, although weekly data is available from LDH. Since unemployment insurance recipients must re-certify their need for benefits each week, we analyzed the death data and the unemployment insurance benefits paid on a weekly basis.

We found three categories of potentially improper payments:

The first category included 2,997 payments to 334 individuals totaling more than $629,000 dollars that could not have been prevented because the benefits were paid before LDH received a death certificate.

The second category included 1,504 payments to 76 individuals totaling more than $337,000 dollars that should have been prevented under LWC’s current data match process.

The third category included 574 payments to 116 individuals totaling more than $123,000 dollars that could have been prevented if LWC had performed its data match weekly instead of monthly.

LWC officials said they are working to resolve these issues and are taking steps to recoup payments for those cases identified as potential fraud and/or overpayment.

As a result of our audit, we developed two recommendations. The first recommendation was that LWC work with LDH to obtain the death file on a weekly basis and perform its data match on a weekly basis so that it can more quickly identify deceased individuals receiving unemployment benefits.

The second recommendation was that LWC continue to investigate individuals who appear to have been deceased during the periods in which they were paid unemployment benefits and recoup those dollars as appropriate.

We also developed a matter for legislative consideration. We suggested that the Legislature might wish to amend state law to help ensure all deceased individuals are identified and matched against individuals receiving or applying for unemployment benefits on a weekly basis.

In its response to our report, which is detailed in the report appendix, LWC agreed with both of our recommendations.

*We hope you found this podcast informative, and that you’ll follow future episodes of LLA Reports. You can subscribe to LLA Reports at Apple Podcasts, Google Podcasts, or your favorite podcast platform.*

*This podcast was created as a part of the audit report just discussed and is intended primarily for the use of the Louisiana Legislature. 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.*