

LOUISIANA OFFICE OF TOURISM

DEPARTMENT OF CULTURE, RECREATION,
AND TOURISM

PERFORMANCE AUDIT SERVICES

Issued December 7, 2022

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December 7, 2022

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 provides the results of our performance audit of the Louisiana Office of Tourism (LOT). The purpose of this audit was to evaluate LOT's management of tourism dollars.

We found that the office could better measure the effectiveness of its advertising dollars by using an independent vendor to review its advertising campaigns.

In addition, LOT could increase the transparency surrounding how it spends tourism dollars by reporting publicly on what entities receive grants and sponsorships and by developing clear criteria for sponsorship awards.

We found, too, that LOT could improve its internal controls and overall documentation for tourism grants and sponsorships, including its policies and procedures and record keeping.

The report contains our findings, conclusions, and recommendations. I hope this report will benefit you in your legislative decision-making process.

We would like to express our appreciation to the Louisiana Office of Tourism for its assistance during this audit.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor



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FILENAME

Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA



Louisiana Office of Tourism
Department of Culture, Recreation, and Tourism

December 2022

Audit Control #40210027

Introduction

We evaluated the Louisiana Office of Tourism's (LOT) management of tourism dollars. LOT is housed within the Department of Culture, Recreation, and Tourism (CRT) and is responsible for managing \$28.1 million in tourism dollars on average each year. We conducted this audit because tourism is an integral part of Louisiana's economy. State law¹ authorizes LOT to enhance the state's economy by encouraging tourism, and LOT strives to derive the maximum return on investment from dollars invested in tourism, advertising, and promotion. In addition, LOT's goals include increasing the number of visitors to Louisiana and number of jobs in the tourism industry. This report is the first in a series of reports on CRT.

In 2021, Louisiana saw approximately **41 million** international and domestic visitors who generated approximately **\$16.8 billion** in visitor spending.

Source: DK Shifflet, *Year-End 2021 Louisiana Visitor Volume and Spending*

Funding. LOT receives most of its funding from the Louisiana Tourism Promotion District.² The Tourism Promotion District is a special taxing district whose boundaries are coterminous with the state. In order to provide funds for the purpose of assisting the state in the promotion of tourism, state law³ authorizes the district to levy and collect a sales and use tax not to exceed three one hundredths of one percent. During fiscal years 2016 through 2022, \$171.6 million (87.4%) of LOT's means of financing came from the district. In addition, LOT received \$8 million over the same time period from the State General Fund, federal funds,⁴ and the Audubon Golf Trail Development Fund.⁵ In fiscal year 2022, LOT also received \$16.8 million from the Tourism Revival Fund as part of the American

¹ Louisiana Revised Statute (R.S.) 51:1252

² R.S. 51:1282

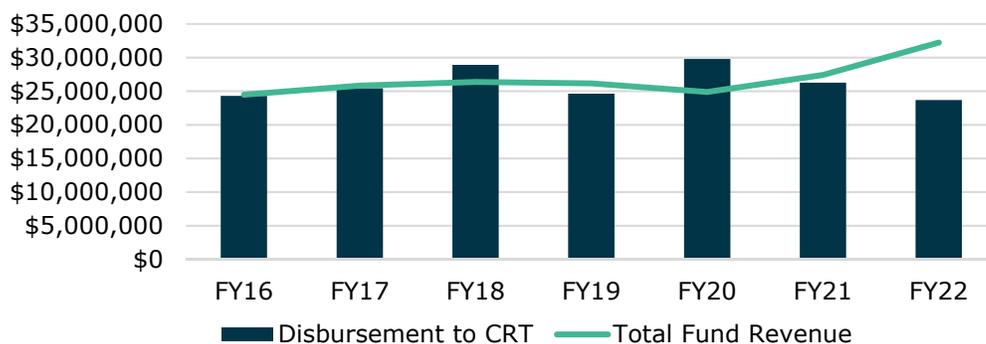
³ R.S. 51:1286

⁴ Federal funds include funding from the U.S. Department of Interior/National Park Service to help develop and implement a management plan for the Atchafalaya Trace National Heritage Area and from the U.S. Department of Commerce to update and rebrand existing Louisiana Birding Trails.

⁵ R.S. 56:1706 created the Audubon Golf Trail Development Fund which is made up of the total fees and self-generated revenues collected in the year from the Audubon Golf Trail, and funds are to be used to support the trail. This statute was repealed by Act 114 of the 2021 Regular Legislative Session.

Rescue Plan Act.⁶ Between fiscal years 2016 and 2022, CRT received approximately \$26.1 million per year, on average, from the Louisiana Tourism Promotion District Fund. Some of the designated funds LOT receives is then transferred to other CRT agencies for operating expenses, such as the Office of State Museum, the Office of Cultural Development, and the Office of the Lieutenant Governor. On average during fiscal years 2016 through 2021, LOT transferred \$5.1 million (19.7%) of the funds it received to CRT agencies. Exhibit 1 shows the total Louisiana Tourism Promotion District Fund revenue and its disbursements to CRT during fiscal years 2016 through 2022.

Exhibit 1
Tourism Promotion District Funds and Disbursements
Fiscal Years (FY) 2016 through 2022



Source: Prepared by legislative auditor's staff using information provided by the Department of Treasury.

Tourism activities. LOT performs various activities to promote tourism in Louisiana, such as tourism research, domestic and international marketing, encouraging rural tourism through the Atchafalaya Heritage Area and Scenic Byways, and managing the state's welcome centers. This report focuses on its advertising contracts, tourism grants, and sponsorships.

- *Advertising Contracts* – LOT spends \$9.5 million a year on average on contracts with advertising and public relations firms to create advertisement campaigns promoting Louisiana as a travel destination. LOT and its contractors conduct a variety of activities to encourage visitation to Louisiana. For example, they create advertisement content, develop various advertisement campaigns, such as a

Exhibit 2
Louisiana Logo



Source: CRT website

⁶ Pursuant to the American Rescue Plan Act, Louisiana has allocated \$60 million to the Louisiana Tourism Revival Program, established by R.S. 39:100.55, from the state's allocation of American Rescue Plan funding from the Coronavirus State Fiscal Recovery Fund. The program was established to provide grants to local and regional tourist commissions for marketing and promoting Louisiana as a tourism destination for in-state and out-of-state travel activity.

spring campaign and Mardi Gras campaign, maintain LouisianaTravel.com, promote Louisiana through social media, as well as many other promotion activities. Currently, Louisiana's official slogan is Louisiana: "Feed Your Soul," as seen in Exhibit 2 on the previous page.

- *Tourism Grants* – LOT also supports state tourism through its awarding of tourism grants to convention and visitors bureaus, local governments, nonprofits, festivals, and events. LOT's primary grants are the Cooperative Marketing Program and the Competitive Grant Program.⁷ Grant funds must be used strictly for placing advertisements. Award recipients must include the Louisiana logo on promotional materials. Between fiscal years 2016 through 2021, grant recipients spent \$3.7 million in awards.
- *Sponsorships* – LOT enters into sponsorship agreements with entities to support events with the potential to increase tourism, such as festivals and sporting events. Sponsorships are a form of advertising where the state provides financial support for an event, organization, project, facility, or program, in order to obtain positive publicity and other benefits. Between fiscal years 2016 through 2021, sponsorship recipients spent \$12.6 million in funds.

Impact of COVID-19. Effective tourism promotion is especially important as COVID-19 deeply affected the tourism industry due to individuals staying home and traveling less. Like other states, LOT adjusted its marketing strategies during the COVID-19 pandemic to reflect traveler sentiment and expanded grant programs to assist local entities. In Louisiana, LOT launched the Sunshine Marketing Plan (See Exhibit 3 at right), with goals to restore tourism growth to pre-pandemic levels, increase the rate of events and attractions restarting, and improve visibility into real-time visitation as a tool to monitor recovery. The plan had four phases, which launched as the state began easing restrictions: 1. Staycations, 2. Regional trips, 3. Long-haul trips, and 4. International trips. Part of the Sunshine Plan also included a series of grants to assist local convention and visitors bureaus during the pandemic. LOT awarded \$4.8 million in state funds to Sunshine Plan Grants as part of COVID-19 relief. Appendix C shows the Sunshine Grant recipients and total grant amounts.

As the pandemic has eased, the tourism industry is beginning to bounce back. According to DK Shifflet

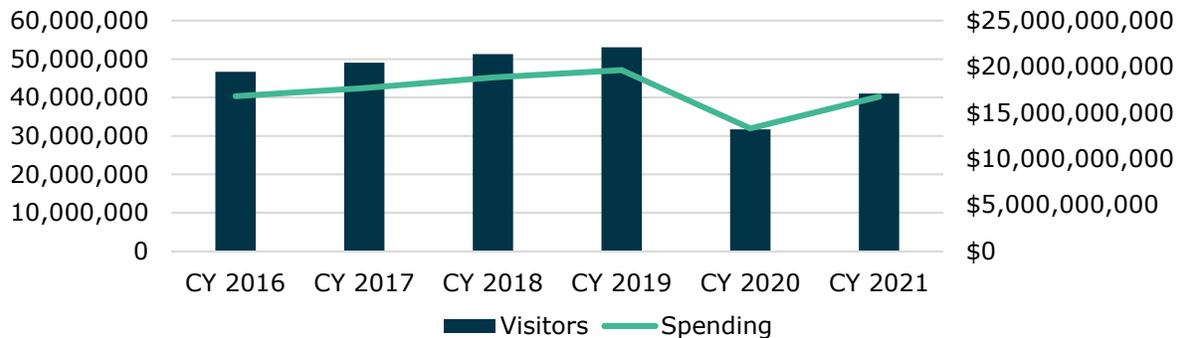
**Exhibit 3
Sunshine Plan Advertising**



⁷ In response to the COVID-19 pandemic, LOT also offered one-time or short-term grants, some using state dollars and some using federal recovery dollars.

reports,⁸ the number of Louisiana visitors in calendar year 2021 (41.02 million) was a 22.6% decrease from its height in calendar year 2019 (53.03 million); however, visitation and spending are returning to levels similar to calendar year 2016. Exhibit 4 shows Louisiana Visitor Volume and Spending for calendar years 2016 through 2021.

Exhibit 4
Louisiana Visitor Volume and Spending
Calendar Years 2016 through 2021



Source: Prepared by legislative auditor's staff using DK Shifflet Year-End Visitor and Volume Reports.

The objective of this audit was:

To evaluate LOT's management of tourism dollars.

Our results are summarized on the next page and discussed in detail throughout the remainder of the report. Appendix A contains management's response, and Appendix B contains our scope and methodology. Appendix C contains a listing of Sunshine Plan Grant recipients and amounts. Appendix D contains a listing of sponsorship recipients and amounts for fiscal years 2016 through 2021, and Appendix E contains Cooperative Marketing Grant and Competitive Grant Program recipients and amounts for fiscal years 2016 through 2021.

⁸ CRT engages DK Shifflet to conduct visitor volume and spending studies.

Objective: To evaluate LOT's management of tourism dollars

LOT spends more than half of its tourism dollars on advertising contracts, grants, and sponsorships. LOT could better manage tourism dollars by evaluating the effectiveness of its advertising campaigns through independent reviews. In addition, LOT could increase the transparency of sponsorship funding by creating clear parameters regarding eligibility, funding amounts, and deadlines. LOT should also improve its record keeping procedures for sponsorships and grants and develop policies and procedures for maintaining documentation. Specifically, we found:

- **LOT could better measure the effectiveness of its advertising contracts. From fiscal year 2016 to fiscal year 2021, LOT spent on average \$9.5 million a year on advertising contract costs.** Independent reviews of advertising campaigns could help LOT ensure it is receiving a positive return on its investment. While LOT regularly collects overall Louisiana tourism statistics and receives industry metrics on advertisement campaigns from its contractor, LOT could better evaluate specific advertisement campaigns by engaging an independent vendor to evaluate their effectiveness.
- **To improve transparency on how tourism dollars are spent, LOT should publicly report on what entities receive grants and sponsorships.** During fiscal years 2016 through 2021, LOT spent \$12.6 million on sponsorships and \$3.7 million on its two primary tourism grants.
- **To increase transparency surrounding funding decisions, LOT should develop a structured process for awarding sponsorships.** This process should include clear eligibility criteria and how LOT determines which sponsorships are funded.
- **LOT could improve internal controls and overall documentation for tourism grants and sponsorships, including policies and procedures and record keeping.** In addition, LOT could better track the use of tickets provided to LOT as part of sponsorship deliverables as required by its Standard Operating Procedure.

Our findings and recommendations are discussed in more detail in the sections below.

LOT could better measure the effectiveness of its advertising contracts. From fiscal year 2016 to fiscal year 2021, LOT spent on average \$9.5 million a year on advertising contract costs.

LOT contracts with various companies for advertising and marketing services to promote Louisiana as a tourist destination. Between fiscal years 2016 and 2021, LOT split its advertising and marketing contracts into three components that were awarded to one or more vendors:

1. Component 1: Creative/Marketing/Media/Brand Identity
2. Component 2: Public Relations
3. Component 3: Internet/Social/Digital Marketing

In fiscal year 2022, LOT added project management to Component 3, naming Miles Partnership as the lead agency that will coordinate the other vendors to create cohesive ad campaigns. Exhibit 5 shows the contracts, awarded vendors, components, and contract amounts for fiscal years 2015 through 2024.

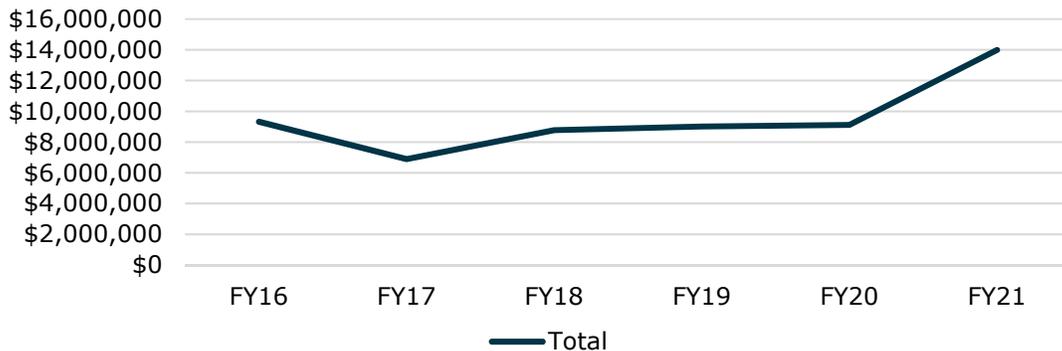
Exhibit 5 Advertising Contract Amounts Fiscal Years 2015 through 2024			
Contract	Component Description	Contract Term	Final/Current Contract Amount
Trumpet, LLC	1 - Creative/Marketing/Media/Brand Identity	FY15 - FY17	\$18,395,596
The Ehrhardt Group, Inc.	2 - Public Relations		\$568,084
Miles Partnership, LLLP	3 - Internet/Social/Digital Marketing		\$5,072,625
BBR Creative, Inc.	1 - Creative/Marketing/Media/Brand Identity	FY18 - FY20	\$1,476,180
Trumpet, LLC	1 - Creative/Marketing/Media/Brand Identity		\$18,090,845
The Ehrhardt Group, Inc.	2 - Public Relations		\$321,218
The Graham Group	2 - Public Relations		\$289,460
Miles Partnership, LLLP	3 - Internet/Social/Digital Marketing		\$8,503,620
Trumpet, LLC*	1 - Creative/Marketing/Media/Brand Identity	6/8/2020-2/28/2021	\$3,000,000
The Ehrhardt Group, Inc.*	2 - Public Relations		\$1,000
The Graham Group*	2 - Public Relations		\$16,000
Miles Partnership, LLLP*	3 - Internet/Social/Digital Marketing		\$2,700,000

Contract	Component Description	Contract Term	Final/Current Contract Amount
Trumpet, LLC**	1 - Creative/Marketing/Media/Brand Identity	2/1/2021 - 1/1/2024 (with option to extend two years)	\$13,050,000
Peter A. Mayer Advertising	2 - Public Relations		\$1,650,000
Miles Partnership, LLLP	3 - Internet/Social/Digital Marketing + <i>Project Lead</i>		\$19,800,000
Miles Partnership, LLLP*	1 - Creative/Marketing/Media/Brand Identity	FY23	\$5,000,000

*Emergency Contracts
 **Trumpet was terminated in FY22.
Source: Prepared by legislative auditor’s staff using information provided by LOT.

From fiscal year 2016 to fiscal year 2021, total advertising contract expenditures increased 50%, from \$9.3 million to \$14 million. Each year LOT creates a marketing plan to outline its proposed advertising efforts for the year. In fiscal year 2021, LOT received an additional \$5 million in state general funds for advertising recovery after the pandemic. These funds were used to fund the sunshine grants, civil rights trail development, securing visual and creative assets, and other marketing enhancements. Exhibit 6 shows the total contract expenditures and fiscal year.

**Exhibit 6
 Advertising Contracts Expenditures
 Fiscal Years (FY) 2016 through 2021**



Source: Prepared by legislative auditor's staff using information provided by LOT.

While LOT regularly collects overall Louisiana tourism statistics and receives industry metrics on advertisement campaigns from its contractor, LOT could better evaluate specific advertisement campaigns by engaging an independent vendor to evaluate their effectiveness. State law⁹ requires

⁹ R.S. 51:1263

LOT to develop criteria and implement an ongoing means of measurement¹⁰ whereby it shall monitor, study, and evaluate its promotional programs and events to determine their effectiveness in a particular market or of a particular medium, an advertising or marketing lure, or any feature of aspect of promotion expended from monies appropriated from the office. According to LOT staff, it meets this requirement through annual visitation and spending data reports¹¹ and through collecting other visitor and data throughout the fiscal year. LOT also produces an annual State of Tourism Industry report. These reports help LOT measure overall trends related to the Louisiana tourism industry.

In addition, LOT monitors advertising campaigns, in part, through analysis of industry metrics such as click-through rate, impressions, and cost per click midway through the campaign and after its completion. These reports are provided by the contracted advertising vendor. While these reports are important for LOT and the vendor to assess how well a campaign is performing, engaging an independent vendor to conduct additional research on Louisiana's advertising campaigns would help LOT better meet the requirements in state law and provide information to help make future advertising decisions. Independent reviews of advertising campaigns could also help LOT ensure it is receiving a positive return on its investment. We identified at least 11 states¹² that contracted with independent vendors to measure the effectiveness or return on investment of specific advertising campaigns. One state reported that its annual costs to engage an outside vendor to evaluate its advertisement campaigns in 2021 and 2022 has ranged from \$33,000 to \$88,000 per year, depending on how many campaigns it reviewed. Since 2017, Arkansas has contracted with a vendor to measure the effectiveness of its advertising program. The analysis is designed to:

- Compare consumer views of and interest in Arkansas to other states
- Measure the reach of the ad campaign in target markets
- Evaluate the strength of the creative at communicating key messaging
- Look at ad impact on brand health measures such as familiarity, top-of-mind awareness, and image
- Gauge how well the ads influence interest in an Arkansas visit
- Provide actionable insights to enable the state to manage its marketing strategy to maximize leisure visits and visitor spending

Recommendation 1: LOT should consider engaging an outside, independent vendor to measure the effectiveness of LOT's advertising campaigns.

¹⁰ Pursuant to R.S. 51:1255(14) which reads: "Develop and test data on numbers of visitors, expenditures by visitors, points of origin and destination, and other relevant information on tourism and visitors."

¹¹ LOT contracts with D.K. Shifflet to conduct this research. Exhibit 4 shows Louisiana Visitor Volume and Spending for calendar years 2016 through 2021.

¹² Arkansas, Colorado, Connecticut, Georgia, Minnesota, Missouri, New Hampshire, New Mexico, South Carolina, Tennessee, and Wyoming.

Summary of Management's Response: CRT agreed with this recommendation and stated that LOT will work to strengthen its current efforts by identifying and engaging independent, outside parties for these services that will serve to enhance its current measures of effectiveness. See Appendix A for CRT's full response.

To improve transparency on how tourism dollars are spent, LOT should publicly report on what entities receive grants and sponsorships. During fiscal years 2016 through 2021, LOT spent \$12.6 million on sponsorships and \$3.7 million on its two primary tourism grants.

LOT supports tourism and assists local events through sponsorships and tourism grants. Sponsorships are 100% reimbursable agreements to support events that promote Louisiana tourism. Tourism grants, on the other hand, are funding opportunities where LOT matches the grantee's spending, usually 50%, for placing approved advertisements for a location, event, or festival.

During fiscal years 2016 through 2021, LOT expended \$3.7 million on 366 grants for its Cooperative Marketing Program and Competitive Grant Program. LOT administers tourism grants to non-profits, convention and visitor bureaus, and other organizations. The two grants that LOT offers each year are:

- *Cooperative Marketing Program* – Supports the promotion of tourism by providing grants to entities for placement of qualifying advertisements. The maximum award is \$20,000, and eligible entities include Louisiana-based convention and visitor bureaus, tourism commissions, destination management organizations, and political subdivisions of the state. This grant provides for a 50% reimbursement of approved advertising expenditures, or 67% for those entities with a budget less than \$300,000.¹³
- *Competitive Grant Program* – Helps fund marketing expenses associated with tourism events throughout Louisiana. The maximum award is \$10,000, and eligible events include fairs and festivals, tourism events that will bring future travel to Louisiana, competitions or sporting events, and grand openings of new tourism attractions. This grant provides for a 50% reimbursement of eligible marketing expenses, or a 66% reimbursement for new events.

¹³ During COVID-19, LOT waived the match requirement and reimbursed 100% of qualifying expenses.

Exhibit 7 shows the total number of grants and amount spent for these two grant programs for fiscal years 2016 through 2021. Appendix E lists individual grant awards and amounts from fiscal years 2016 through 2021.

Exhibit 7 Number of Grants and Total Grant Spending Fiscal Years 2016 through 2021						
Fiscal Year	Cooperative Marketing Grant		Competitive Grant Program		Total	
	Number	Total Spent	Number*	Total Spent	Number	Total Spent
FY 16	27	\$455,489	24	\$151,500	51	\$606,989
FY 17	25	\$409,416	30	\$127,359	55	\$536,775
FY 18	30	\$475,849	35	\$138,353	65	\$614,202
FY 19	33	\$535,257	40	\$198,988	73	\$734,245
FY 20	33	\$542,074	32	\$114,138	65	\$656,212
FY 21	33	\$526,468	24	\$35,332	57	\$561,800
Total	181	\$2,944,553	185	\$765,670	366	\$3,710,223

*Fifty-five of the total-awarded Competitive Grant Program grants were cancelled or withdrawn, most due to COVID-19.
Source: Prepared by legislative auditor's staff using information provided by LOT.

Between fiscal years 2016 through 2021, LOT awarded 164 sponsorships, totaling \$12.6 million.¹⁴ Sponsorship amounts ranged from \$500 to \$948,000. LOT enters into agreements with entities that describe the amount of the sponsorship and the sponsorship deliverables. For example, for most sponsorships, the entity must display the *Louisiana: Feed Your Soul* logo on event materials and advertisements. Unlike LOT's tourism grants, which can only be spent on qualifying advertising placements, sponsorship funds can be spent on a variety of things depending on the sponsorship agreement and as long as deliverables are met. For example, \$95,420 of the \$200,000 from the Louisiana Special Olympics sponsorship were spent on salaries, while all \$175,000 of the Independence Bowl sponsorship funds were spent on team payouts. In addition, all \$50,000 from the Bassmaster Elite sponsorship went to marketing expenses. Exhibit 8 shows the total number and amount of sponsorships from fiscal years 2016 through 2021.

Exhibit 8 Number and Amount of Sponsorships Fiscal Years 2016 through 2021		
Fiscal Year	Number	Total
FY 16	24	\$2,950,856
FY 17	24	\$3,046,569
FY 18	29	\$2,535,750
FY 19	40	\$2,154,325
FY 20	28	\$1,443,701*
FY 21	19	\$427,500*
Total	164**	\$12,558,701

*Twenty-four sponsorships were cancelled in FYs 2020 and 2021 due to COVID-19, which would have totaled \$1.6 million.
**Seven sponsorships were in-kind agreements.
Source: Prepared by legislative auditor's staff using information provided by LOT.

¹⁴ LOT also enters into sponsorships or partnerships with entities or events through its Miles Partnership advertising contract.

Appendix D lists all individual sponsorships and amounts from fiscal years 2016 through 2021.

LOT could improve transparency by publicly reporting the grants and sponsorships that it funds. While LOT annually reports some information to the legislature, it does not publicly report, such as on its website, which entities receive grants and sponsorships and the amount each receives. Some states publish annual reports or lists of grant recipients. For example, Missouri issues a Cooperative Marketing Summary that shows how much in grant funds was awarded and reimbursed, as well as what entities received funds.

Recommendation 2: LOT should place on its website entities and events it awards funding to from grants and sponsorships.

Summary of Management's Response: CRT agreed with this recommendation and stated that LOT will identify a suitable location on the agency's website to list grant and sponsorship award recipients. See Appendix A for CRT's full response.

To increase transparency surrounding funding decisions, LOT should develop a structured process for awarding sponsorships. This process should include clear eligibility criteria and how LOT determines which sponsorships are funded.

Clear eligibility parameters could help entities applying for tourism funding to better understand if they are eligible to apply and help LOT in making consistent funding decisions. Because sponsorships have broad eligibility requirements, some entities may be eligible for multiple LOT funding opportunities, including the Competitive Grant Program, sponsorships, and the Major Events Fund. In addition, a process to clearly and consistently award funding would increase transparency.

While the Competitive Grant Program and Cooperative Marketing Program have eligibility guidelines, sponsorships do not have clear parameters regarding what types of organizations and events are eligible for funding.

LOT has a policy for sponsorships, but it is vague and does not include parameters about what is considered an eligible event. As a result, some events that are eligible for the Competitive Grant Program receive sponsorships instead. LOT staff noted that some smaller events, such as festivals, may prefer sponsorships because they are more flexible than a LOT grant. In addition, according to LOT staff, some of the events funded by sponsorships used to be line items in the state budget, such as Essence Fest. Defining parameters for sponsorships, such as a minimum and maximum funding amount, the type of event, or number of attendees could help LOT better manage the sponsorship and grant programs.

In addition, LOT does not have a deadline for accepting requests for sponsorships, such as 90 days prior to the event or on a fiscal-year basis. Both of LOT's primary tourism grants have some type of timetable for accepting applications. The Cooperative Marketing Program has an annual deadline in June, while the Competitive Grant Program has a deadline of 90 days prior to the event.¹⁵

In fiscal year 2019, Festival Acadiens et Creoles received a **\$7,500 Competitive Grant Program award**. In fiscal year 2020, it received, instead, a **\$10,000 sponsorship** and another **\$15,000 sponsorship** in fiscal year 2022. This festival is an example of a smaller event that is eligible for the Competitive Grant Program but has moved to requesting sponsorships instead.

Source: LOT grant and sponsorship files

Act 751 of the 2022 Regular Legislative Session created the Major Events Incentive Fund and Major Events Incentive Program, formerly a fund and program overseen by the Department of Economic Development. Monies in the fund are to be used to attract, host, and stage major events. The program will provide grant funding to event producers and hosts, local organizing committees, municipalities, parishes, etc. for costs associated with hosting qualified major events. According to LOT staff, developing clear parameters for sponsorships and the Major Events Incentive Program will be important to manage these programs and ensure organizations request the most appropriate funding mechanism and are not granted funding through multiple programs for the same event. LOT is currently in the process of promulgating rules for this program.

LOT does not have a structured scoring process for sponsorships to determine eligibility, appropriate funding amounts, or if the event is in line with LOT goals. Entities interested in obtaining a sponsorship contact CRT to request a sponsorship request form that includes information about the event, funding request amount, overall budget, and a proposal narrative. After negotiations, if LOT approves the request, it drafts a sponsorship agreement. While LOT's policy includes what individuals should approve sponsorships, it does not

¹⁵ The Competitive Grant Program had an annual deadline prior to COVID-19; however, during the pandemic, LOT changed the requirements to 90 days prior to the event. According to LOT, it intends to return to an annual deadline.

have a structured process or criteria to consistently approve sponsorship requests. Sponsorships range from large events, such as \$500,000 for Essence Fest, to smaller events, such as \$1,000 for the motorcycle Mardi Gras Madness Rally. Developing a consistent process with criteria to score or review sponsorship requests would increase the transparency for sponsorships. In addition, while sponsorships are not considered grants, implementing a scoring process for sponsorship requests could help LOT ensure that it is funding events that have the greatest potential for increasing tourism. Even if sponsorships remain flexible, LOT should develop more specific parameters to ensure that it is funding events through the most appropriate means and to increase transparency about its funding decisions.

Prior to the pandemic, LOT used a scoring process to determine Competitive Grant Program awards¹⁶ that included a blind scoring committee and a scoring matrix. According to LOT staff, it is not using the scoring committee because, in response to the COVID-19 pandemic, it changed the grant deadline to 90 days prior to the event rather than an annual deadline. According to LOT staff, it plans to resume using a scoring committee for this grant. In addition, other states often use scoring committees or scoring criteria to determine what grants to award. For example, scoring criteria from other states include elements such as past performance. LOT requires sponsorship recipients to submit a final report that includes proof of deliverables and any measures of effectiveness the recipient has gathered. LOT could use the final reports as part of a scoring process for entities or events that have received past funding to assist in funding decisions, such as whether or not to award funding and for how much. While LOT may be funding only appropriate entities and events, it does not always have clear justification for sponsorship funding decisions.

Recommendation 3: LOT should develop policies that delineate the criteria for sponsorship funding, including what organizations and events are eligible, minimum and maximum funding amounts, and a deadline for funding requests.

Recommendation 4: LOT should develop a formal process to determine whether or not to grant sponsorship funding requests, which may include specific criteria based on the use of a scoring committee and/or scoring matrix.

Recommendation 5: LOT should resume using a scoring committee for the Competitive Grant Program.

Summary of Management's Response: CRT agreed with these recommendations and stated that LOT will assemble a team to

¹⁶ A scoring process would not be needed for the Cooperative Marketing Grant because it is not a competitive grant. Each parish convention and visitors bureau can apply for up to \$20,000 if it can meet the match requirement.

develop criteria for sponsorship funding and eligibility, while remaining flexible to allow for the differing types of events that may be eligible for a sponsorship. In addition, LOT will resume the scoring committee for the Competitive Grant Program in May 2023. See Appendix A for CRT's full response.

LOT could improve internal controls and overall documentation for tourism grants and sponsorships, including policies and procedures and record keeping. In addition, LOT could better track the use of tickets it receives as part of sponsorship deliverables as required by its Standard Operating Procedure.

In order for LOT to process reimbursements for sponsorships and grants,¹⁷ LOT staff create a payment package and attach the final report and proof of deliverables that the recipient submitted. However, stronger internal controls that show clear evidence of LOT review at various points throughout the monitoring process would strengthen LOT's overall monitoring of funding recipients. An effective internal control system is a key factor in improving accountability in achieving an entity's mission and helps an entity adapt to shifting environments, evolving demands, changing risks, and new priorities.¹⁸

LOT does not have clear procedures for managing and monitoring its sponsorships and grant programs. While LOT has grant application guidelines that delineates the eligibility criteria and maximum award amounts for grantees, LOT does not have policies and procedures for maintaining grant and sponsorship documentation. During fiscal years 2016 through 2021, various LOT staff were assigned to manage the grant programs and they did not always maintain documentation similarly. We conducted a targeted selection of 90 awarded grants and sponsorships¹⁹ and found that documentation was not consistent. While LOT staff include supporting documents, such as the final report or proof of deliverables, alongside the invoice for reimbursement to the grantee or sponsorship recipient, these documents were not always in the sponsorship or grant files. For example, LOT staff could not locate files for all five 2016 Competitive Grant Program records in our sample. In addition, out of the 60 grants reviewed, one (1.7%) did not include any invoices for placed ads, one (1.7%) did not include the final report, and 12 (20%) did not include a mid-year status report. For three (11.5%) of the 26 sponsorship files²⁰ LOT could not locate the final report, which was required by the

¹⁷Reimbursements may be a one-time reimbursement at the conclusion of an event or may be periodic reimbursements, depending on the grant or sponsorship.

¹⁸ Government Accountability Office, *Standards for Internal Control in the Federal Government* (also referred to as *The Green Book*), September 2014

¹⁹ We selected five records per fiscal year per grant program and sponsorship, for a total of 90 records. We selected a variety of award amounts and locations throughout the state.

²⁰ Four out of the 30 sponsorship targeted selection were not actually sponsorships.

agreements. However, LOT does not have any policies or procedures specifying what documentation to maintain in grant and sponsorship files.

LOT staff responsible for administering and monitoring grants and sponsorships had different methods of keeping track of their monitoring activities. While differing methods may be reasonable, providing guidance to staff may be beneficial, especially as the staff responsible for monitoring activities may change year to year. For example, for one grant program, the monitor maintained a spreadsheet that listed each advertisement placement and the invoice amount based on the documentation provided by the grantee. Another grant program, on the other hand, did not keep track of the invoices and amounts for the advertising placements. While that staff may have verified totals as necessary, the documentation does not show evidence of such.

LOT should develop procedures for managing grants and sponsorships, including how and where to maintain documentation for monitoring activities, such as approvals, and verifying proof of payment and invoice totals, final reports, etc. Because different staff may manage sponsorships or grants from year to year, having a defined process for how to maintain documentation would increase transparency.

LOT could better track the use of tickets provided to LOT as part of sponsorship deliverables as required by its Standard Operating Procedure.

LOT's Standard Operating Procedure states that the LOT sponsorship contract monitor is responsible for creating and maintaining a list or inventory of any items received (e.g., tickets, passes, memorabilia, other sponsor benefits); determining whether the items are compliant (e.g., received timely, in the quantity specified, etc.); tracking how the items were used/distributed (e.g., to whom, for what purpose); and keeping a record of the location or disposition of any unused items. LOT receives tickets and forwards them to the Office of the Lieutenant Governor (OLG). According to OLG, it does not have a standard way to track tickets received from sponsorships. For example, for larger events, it may keep track of who tickets were given to in a spreadsheet, while it may not track them for smaller events. However, per its Standard Operating Procedure and to increase transparency, LOT should document the specific individuals or entities who receive the tickets are distributed and for what purpose.

LOT's agreement with Essence Fest included **1,296 tickets** to the event each year for fiscal years 2015 through 2019, which may include access to box suites and invitations to VIP receptions.

LOT's agreement with the Bayou Classic for fiscal year 2020 included **26 game tickets** and **four pre-game** reception tickets.

Source: LOT's sponsorship files

Recommendation 6: LOT should develop policies and procedures for managing grants and sponsorships, including how and where to maintain documentation for monitoring activities so that records will be maintained consistently.

Recommendation 7: LOT should document the specific individuals or entities who receive the tickets provided as part of sponsorship deliverables as required by its policies and procedures.

Summary of Management's Response: CRT agreed with these recommendations and stated that LOT will take its current, informal guidelines for documenting and monitoring grants and sponsorships, and develop and implement a formal policy. LOT will continue to account for all deliverables as they are received and will work with all entities involved to develop a standard way to document ticket recipients. See Appendix A for CRT's full response.

APPENDIX A: MANAGEMENT'S RESPONSE



BILLY NUNGESSER
LIEUTENANT GOVERNOR

State of Louisiana
OFFICE OF THE LIEUTENANT GOVERNOR
DEPARTMENT OF CULTURE, RECREATION & TOURISM
OFFICE OF TOURISM

DOUG BOURGEOIS
ASSISTANT SECRETARY

November 30, 2022

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Re: Audit Title: Louisiana Office of Tourism
Audit Report Number: 40210027

Dear Mr. Waguespack:

As per your staff's request, please accept this letter as our official response to the LLA's audit report on the Louisiana Office of Tourism (LOT). We concur with the findings and recommendations outlined in the report and would like to thank you and your audit team for your work in reviewing LOT over the last several months. During that time, your team has interviewed several members of my staff, reviewed policies and contracts, and gained a proficient working knowledge of our operations. Their professionalism and unbiased report of their findings and recommendations based on best practices is welcome and we look forward to exploring these further to strengthen LOT's operations.

We are proud of the efforts undertaken by LOT to promote Louisiana and increase the number of visitors to our great state. In 2019, Louisiana welcomed 53.2 million total visitors who generated \$18.9 billion in tourism spending and \$1.92 billion in state and local tax revenue. These record-breaking numbers also contributed to 242,200 hospitality sector jobs, keeping the hospitality sector the fourth largest employer in the state. With the onset of the COVID-19 pandemic, those milestones were severely impacted with visitation falling by over 40%; spending and tax revenue down by 30% and 32% respectively; and jobs down by nearly 20%. We appreciate your staff's consideration of the challenges faced by LOT, and the tourism industry as a whole, during the pandemic. As LOT continues with our recovery efforts, we are confident your recommendations will help us return to the record-breaking figures to which we have become accustomed.

With that said, I would like to address the specific audit report findings and recommendations for the Office of Tourism:

Finding 1: LOT could better measure the effectiveness of its advertising contracts. From fiscal year 2016 to fiscal year 2021, LOT spent, on average, \$9.5 million a year on advertising contract costs.

Recommendation 1: *LOT should consider engaging an outside, independent vendor to measure the effectiveness of LOT's advertising campaigns.*

LOT concurs with this finding and recommendation. As indicated in the report, LOT measures various indicators and statistics on the efforts undertaken to promote tourism, including overall annual visitation and spending, as well as various metrics of specific advertising campaigns.

LOT will work to strengthen these efforts by identifying and engaging independent, outside parties for these services that will serve to enhance our current measures of effectiveness.

Finding 2: *To improve transparency on how tourism dollars are spent, LOT should publicly report on what entities receive grants and sponsorships. During fiscal years 2016 through 2021, LOT spent \$12.6 million on sponsorships and \$3.7 million on its two primary tourism grants.*

Recommendation 2: *LOT should place on its website entities and events it awards funding to from grants and sponsorships.*

LOT concurs with this finding and recommendation. LOT produces an annual State of Tourism Industry report that outlines overall statistics related to the tourism industry and includes various aspects of LOT's efforts to promote tourism in Louisiana, including its advertising campaigns, grants and sponsorships. This report is provided to the legislature each year. To improve on the reporting of LOT's various efforts, LOT will identify a suitable location on our website to list grant and sponsorship award recipients.

Finding 3: *To increase transparency surrounding funding decisions, LOT should develop a structured process for awarding sponsorships. This process should include clear eligibility criteria and the how LOT determines which sponsorships are funded.*

Recommendation 3: *LOT should develop policies that delineate the criteria for sponsorship funding, including what organizations and events are eligible, minimum and maximum funding amounts, and a deadline for funding requests.*

Recommendation 4: *LOT should develop a formal process to determine whether or not to grant sponsorship funding requests, which may include specific criteria based on the use of a scoring committee and/or scoring matrix.*

Recommendation 5: *LOT should resume using a scoring committee for the Competitive Grant Program.*

LOT concurs with this finding and the recommendations. LOT will assemble a team to develop criteria for sponsorship funding and eligibility, while remaining flexible to allow to

allow for the differing types of events that may be eligible for a sponsorship. Additionally, LOT will resume the scoring committee for the Competitive Grant Program. As indicated in the report, LOT temporarily suspended the use of this scoring committee due to the uncertainty associated with the COVID-19 pandemic; however, we anticipate restoring the committee in May 2023.

Finding 4: *LOT could improve internal controls and overall documentation for tourism grants and sponsorships, including policies and procedures and record keeping. In addition, LOT could better track the use of tickets it receives as part of sponsorship deliverables as required by its Standard Operating Procedure.*

Recommendation 6: *LOT should develop policies and procedures for managing grants and sponsorships, including how and where to maintain documentation for monitoring activities so that records will be maintained consistently.*

Recommendation 7: *LOT should document the specific individuals or entities who receive the tickets provided as part of sponsorship deliverables as required by its policies and procedures.*

LOT concurs with this finding and the recommendations. LOT will assemble team members to gather our current, informal guidelines for documenting and monitoring grants and sponsorships, and then develop and implement a formal policy. LOT will continue to account for all deliverables as they are received and will work with all entities involved to develop a standard way to document ticket recipients.

We thank the LLA for its efforts to evaluate LOT and make recommendations to further strengthen the efforts of LOT to promote tourism in Louisiana. If we can be of further assistance, please contact Jeff Harlan at (225) 342-8100 or by email at JHarlan@crt.la.gov.

Sincerely,

A handwritten signature in black ink, appearing to read 'Doug Bourgeois', with a long horizontal line extending to the right.

Doug Bourgeois

cc: Nancy Watkins, DCRT Undersecretary
Jeff Harlan, Deputy Assistant Secretary

APPENDIX B: SCOPE AND METHODOLOGY

This report provides the results of our performance audit of the Louisiana Office of Tourism (LOT). We conducted this performance audit under the provisions of Title 24 of the Louisiana Revised Statutes of 1950, as amended. This audit covered fiscal years 2016 through 2021, as well as some fiscal year 2022 information. Our audit objective was:

To evaluate LOT's management of tourism dollars.

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 reasonable basis for our findings and conclusions based on our audit objective. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

We obtained an understanding of internal control that is significant to the audit objective and assessed the design and implementation of such internal control to the extent necessary to address our audit objective. We also obtained an understanding of legal provisions that are significant within the context of the audit objective, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

To answer our objective, we performed the following audit steps:

- Reviewed Louisiana state laws regarding tourism activities.
- Interviewed LOT management and staff to understand its tourism-related processes.
- Obtained advertising contracts and amendments for those active during fiscal years 2016 through 2022.
- Obtained and reviewed LOT policies and procedures, marketing plans, statewide tourism reports, advertising campaign reports, and other relevant tourism documents.
- Obtained a listing of all Cooperative Marketing Grants, Competitive Grant Program awards, and sponsorships for fiscal years 2016 through 2021.

- Conducted a file review of a targeted selection of grants and sponsorships to determine whether they met eligibility criteria and deliverables. Our selection included 90 (17.0%) out of a total of 530 total awards. We selected five Cooperative Marketing Grants, Competitive Grant Program awards, and sponsorships from each fiscal year, including awards of various sizes.
- Obtained and analyzed tourism expenditures for fiscal years 2016 through 2021.
- Conducted best practices research on state tourism grants and advertising contracts.
- Contacted other states to gather information on their tourism practices. We received responses from South Carolina, Arkansas, Missouri, and Texas.
- Provided LOT our results to review for accuracy and reasonableness.

APPENDIX C: SUNSHINE PLAN GRANTS, FISCAL YEAR 2021

Convention and Visitors Bureau	Parish	COVID Marketing Grant	COVID Holiday Grant	COVID Phase 1	COVID Phase 2	Total
New Orleans & Company	Orleans	\$2,999	\$10,000	\$32,000	\$2,000,000	\$2,044,999
Shreveport-Bossier Convention & Tourist Bureau	Caddo/Bossier	\$3,000	\$3,000	\$22,500	\$125,000	\$153,500
Lake Charles/Southwest Louisiana Convention and Visitors Bureau	Calcasieu	\$3,000	\$3,000	\$22,500	\$125,000	\$153,500
Jefferson Convention & Visitors Bureau	Jefferson	\$3,000	\$3,000	\$22,500	\$125,000	\$153,500
Lafayette Convention & Visitors Commission	Lafayette	\$3,000	\$3,000	\$22,500	\$125,000	\$153,500
Visit Baton Rouge	East Baton Rouge	\$3,000		\$22,500	\$125,000	\$150,500
Discover Monroe-West Monroe (Monroe-West Monroe CVB)	Ouachita	\$2,950	\$3,000	\$22,500	\$75,000	\$103,450
Houma Area Convention & Visitor's Bureau	Terrebonne	\$3,000	\$3,000	\$17,500	\$75,000	\$98,500
Cajun Coast Visitors & Convention Bureau	St. Mary	\$2,957	\$3,000	\$17,500	\$75,000	\$98,457
St. Tammany Tourist Commission/Louisiana's Northshore	St. Tammany	\$2,700	\$3,000	\$17,500	\$75,000	\$98,200
Louisiana State Parks	Statewide	\$90,000				\$90,000

Convention and Visitors Bureau	Parish	COVID Marketing Grant	COVID Holiday Grant	COVID Phase 1	COVID Phase 2	Total
Tangipahoa Parish Convention & Visitors Bureau	Tangipahoa	\$3,000	\$3,000	\$17,500	\$60,000	\$83,500
West Baton Rouge Convention & Visitors Bureau	West Baton Rouge	\$3,000	\$3,000	\$17,500	\$60,000	\$83,500
Louisiana's River Parishes	River Parishes	\$3,000	\$3,000	\$9,500	\$60,000	\$75,500
Tour Ascension	Ascension	\$3,000	\$3,000	\$9,500	\$60,000	\$75,500
DeSoto Parish Tourist Bureau	DeSoto	\$3,000	\$3,000	\$9,500	\$60,000	\$75,500
Louisiana's Cajun Bayou Tourism	Lafourche	\$3,000	\$3,000	\$9,500	\$60,000	\$75,500
Ruston Lincoln Convention & Visitors Bureau	Lincoln	\$3,000	\$3,000	\$9,500	\$60,000	\$75,500
Livingston Parish Convention and Visitor's Bureau	Livingston	\$3,000	\$3,000	\$9,500	\$60,000	\$75,500
Alexandria Pineville Area Convention & Visitors Bureau	Rapides	\$3,000	\$3,000	\$9,500	\$60,000	\$75,500
Natchitoches Convention & Visitors Bureau	Natchitoches	\$2,950	\$3,000	\$9,500	\$60,000	\$75,450
St. Landry Parish Tourist Commission	St. Landry	\$3,000	\$3,000	\$9,500	\$35,000	\$50,500
Louisiana Restaurant Association	Statewide	\$50,000				\$50,000
Jefferson Davis Parish Tourist Commission	Jefferson Davis	\$2,400	\$3,000	\$9,500	\$35,000	\$49,900
Allen Parish Tourist Commission	Allen	\$3,000	\$3,000	\$7,000	\$35,000	\$48,000
Iberia Parish Convention & Visitors Bureau	Iberia	\$3,000	\$3,000	\$7,000	\$35,000	\$48,000

Convention and Visitors Bureau	Parish	COVID Marketing Grant	COVID Holiday Grant	COVID Phase 1	COVID Phase 2	Total
Sabine Parish Tourist and Recreation Commission	Sabine	\$3,000	\$3,000	\$7,000	\$35,000	\$48,000
Vernon Parish Tourism and Recreation Commission	Vernon	\$3,000	\$3,000	\$7,000	\$35,000	\$48,000
Webster Parish Convention & Visitors Commission	Webster	\$3,000	\$3,000	\$7,000	\$35,000	\$48,000
St. Martin Parish Tourist Commission	St. Martin	\$2,755	\$3,000	\$7,000	\$35,000	\$47,755
Louisiana Seafood Promotion Board	Statewide	\$25,000				\$25,000
Avoyelles Commission of Tourism	Avoyelles	\$3,000	\$3,000	\$5,000	\$12,000	\$23,000
Evangeline Parish Tourist Commission	Evangeline	\$3,000	\$3,000	\$5,000	\$12,000	\$23,000
City of Gretna	Jefferson	\$3,000	\$3,000	\$5,000	\$12,000	\$23,000
Visit Kenner	Jefferson	\$3,000	\$3,000	\$5,000	\$12,000	\$23,000
Pointe Coupee Office of Tourism	Point Coupee	\$3,000	\$3,000	\$5,000	\$12,000	\$23,000
Vermilion Parish Tourist Commission	Vermilion	\$3,000	\$3,000	\$5,000	\$12,000	\$23,000
West Feliciana Parish Tourist Commission	West Feliciana	\$3,000	\$3,000	\$5,000	\$12,000	\$23,000
St. Bernard Parish Government Office of Tourism/St. Bernard Tourist Commission	St. Bernard	\$2,070	\$3,000	\$5,000	\$12,000	\$22,070
Acadia Parish Tourist Commission	Acadia Parish		\$3,000	\$5,000	\$12,000	\$20,000

Convention and Visitors Bureau	Parish	COVID Marketing Grant	COVID Holiday Grant	COVID Phase 1	COVID Phase 2	Total
Beauregard Tourist Commission	Beauregard		\$3,000	\$5,000	\$12,000	\$20,000
Grand Isle Tourism Commission	Jefferson			\$5,000	\$12,000	\$17,000
Brewers Guild	Statewide	\$15,400				\$15,400
Louisiana Main Street Program	Statewide	\$10,000				\$10,000
Bed and Breakfast Association	Statewide	\$6,000				\$6,000
Plantation Parade	River Parishes Ascension	\$5,000				\$5,000
Cameron Parish	Cameron		\$3,000			\$3,000
Concordia Tourism	Concordia		\$3,000			\$3,000
East Feliciana Parish Tourist Commission	East Feliciana		\$3,000			\$3,000
Franklin Parish Tourist Commission	Franklin		\$3,000			\$3,000
Grant Parish Tourist Commission	Grant		\$3,000			\$3,000
Iberville Parish Tourism Department	Iberville		\$3,000			\$3,000
Madison Parish Tourism Commission	Madison		\$3,000			\$3,000
Bastrop-Morehouse Chamber of Commerce	Morehouse	\$3,000				\$3,000
Plaquemines Parish Office of Tourism	Plaquemines		\$3,000			\$3,000
St. Helena Parish Tourist Commission	St. Helena		\$3,000			\$3,000

Convention and Visitors Bureau	Parish	COVID Marketing Grant	COVID Holiday Grant	COVID Phase 1	COVID Phase 2	Total
Union Parish Tourist Commission	Union		\$3,000			\$3,000
Washington Parish Tourism Commission	Washington		\$3,000			\$3,000
Winn Parish Tourist Commission	Winn		\$3,000			\$3,000
Total		\$310,182	\$154,000	\$446,500	\$3,937,000	\$4,847,682

Source: Prepared by legislative auditor's staff using information provided by LOT.

APPENDIX D: SPONSORSHIPS

Contractor Name	Event Name	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Essence Festivals Production	Essence Music Festival	\$948,112	\$500,000	\$500,000	\$250,000	\$349,000		\$2,547,112
Independence Bowl Foundation, Inc.	Independence Bowl	\$300,616	\$175,000	\$175,000	\$200,000	\$200,000		\$1,050,616
New Orleans & Co.	Dick Clark's Rockin' New Year's Eve		\$700,000	\$150,000	\$150,000			\$1,000,000
New Orleans & Co.	British Airways		\$485,000	\$500,000				\$985,000
New Orleans Bowl, Inc.	New Orleans Bowl	\$280,577	\$175,000	\$175,000	\$175,000	\$100,000	\$50,000	\$955,577
Louisiana Special Olympics	Louisiana Special Olympics	\$250,000	\$100,000	\$100,000	\$150,000	\$200,000	\$100,000	\$900,000
Fore! Kids Foundation, Inc.	Zurich Classic of New Orleans	\$314,108	\$175,000	\$175,000	\$175,000			\$839,108
Festival Productions, New Orleans, Inc.	Bayou Country SuperFest	\$100,000	\$100,000	\$200,000	\$350,000			\$750,000
Southern University System Foundation	Bayou Classic	\$250,000	\$100,000	\$100,000	\$100,000	\$100,000		\$650,000
Louisiana Travel Association	Louisiana Culinary Trails			\$75,000	\$40,000	\$37,000		\$152,000

Contractor Name	Event Name	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Louisiana Travel Association	Lt. Governor's Summit		\$70,000	\$71,500				\$141,500
NOLA Gold Rugby	Major League Rugby Season				\$70,000		\$70,000	\$140,000
Black Caucus	National Black Caucus of State Legislators Conference		\$125,000					\$125,000
Travel South USA	Domestic Showcase			\$25,000		\$100,000		\$125,000
City of Vidalia	Major League Fishing			\$25,000	\$50,000	\$40,000		\$115,000
Louisiana Association of Convention and Visitors Bureaus	LACVB (multiple shows)		\$50,000	\$55,000				\$105,000
Atlanta Food & Wine Festival	Atlanta Food & Wine Festival	\$40,000	\$50,000					\$90,000
Louisiana Rodeo Cowboy Association	Louisiana Rodeo Cowboy Association Championship Rodeo					\$50,000	\$35,000	\$85,000
Louisiana Senior Olympics	Louisiana Senior Olympics	\$33,750	\$25,000	\$25,000				\$83,750
Squire Creek Country Club	United States Golf Association Women's Mid Amateur	\$75,000						\$75,000

Contractor Name	Event Name	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Congres Mondial Acadien	2019 Congres Mondial Acadien					\$65,000		\$65,000
Shreveport-Bossier Convention and Tourist Bureau	Red River Balloon Rally		\$25,000		\$10,000	\$14,000	\$15,000	\$64,000
Shreveport-Bossier Convention and Tourist Bureau	Miss USA / Miss Teen USA			\$60,000				\$60,000
Travel South USA	Domestic / International Showcases				\$60,000			\$60,000
Lafayette Parish Convention and Visitors Bureaus	Grand Reveil Acadien	\$50,000						\$50,000
Louisiana Public Broadcasting	Attakapas, The Cajun Story		\$50,000					\$50,000
New Orleans & Co.	Meiers Weltreisen Go West Fam	\$50,000						\$50,000
Ouachita African American Historical Society	Northeast Louisiana Delta African American Heritage Museum				\$50,000			\$50,000
Sabine Parish Tourist Commission	Bassmaster Elite		\$50,000					\$50,000

Contractor Name	Event Name	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Shreveport-Bossier Convention and Tourist Bureau	Bayou Classic						\$50,000	\$50,000
NOLA Motorsports Park	NOLA Motorsports	\$46,193						\$46,193
Sabine Parish Tourist Commission	Bassmaster Open Tournaments			\$12,500	\$15,000	\$17,500		\$45,000
Nom De Guerre Films LLC	A Tuba to Cuba Cultural Experience				\$40,000			\$40,000
Sabine Parish Tourist Commission	Bass Pro Elite	\$40,000						\$40,000
Visit Baton Rouge	USBA Bowling Conference		\$40,000					\$40,000
MVA Presents, LLC	Michael Arnone Crawfish Festival			\$12,500	\$25,000			\$37,500
Bunk Johnson Jazz Festival	Bunk Johnson Jazz Festival		\$35,069					\$35,069
American Routes	American Routes	\$35,000						\$35,000
DBH Fishing LLC	DBH Partnership Program				\$30,000	\$5,000		\$35,000
Travel South USA	Domestic & International Showcase	\$35,000						\$35,000
Union Parish Tourist Commission	Crappie Master's National Championship						\$30,000	\$30,000

Contractor Name	Event Name	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Visit Baton Rouge	Marucci World Series			\$7,500	\$10,000	\$10,000		\$27,500
Festivals For Good	Fried Chicken Festival					\$25,000		\$25,000
Film Prize Foundation, Inc.	LA Film Prize				\$10,000	\$15,000		\$25,000
Hogs for the Cause, Inc.	Hogs for the Cause						\$25,000	\$25,000
Lafayette Parish CVC	Midwest Travel Writers Association			\$25,000				\$25,000
Lake Charles/South west Louisiana Convention and Visitors Bureau	Society of American Travel Writers (SATW) Freelance Writers	\$25,000						\$25,000
Miss USA	Miss USA	\$25,000						\$25,000
Shreveport-Bossier Convention and Tourist Bureau	Team USA Women's Volleyball Olympic Qualifier					\$25,000		\$25,000
Tall Ships America	Tall Ships			\$25,000				\$25,000
Visit Baton Rouge	Southeast Tourism Society	\$25,000						\$25,000
Bon Temps Social Club of San Diego	Gator by the Bay			\$10,000	\$10,000			\$20,000
LA Open, Inc.	Chitimacha LA Open			\$10,000	\$10,000			\$20,000

Contractor Name	Event Name	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Louisiana Association of Convention and Visitors Bureaus	National Association of Sports Commissions Symposium				\$20,000			\$20,000
New Orleans Film Festival	New Orleans Film Festival	\$10,000	\$10,000					\$20,000
Ruston-Lincoln Convention and Visitors Bureau	American Crappie Trail				\$10,000	\$10,000		\$20,000
Sports BR	Night of Champions					\$20,000		\$20,000
Visit Baton Rouge	US Youth Soccer Region III Championships				\$20,000			\$20,000
West Feliciana Parish Tourist Commission	American Junior Golf Association Qualifying Series						\$20,000	\$20,000
Sabine Parish Tourist Commission	Kayak Bassin'				\$17,800			\$17,800
Livingston Parish Convention and Visitors Bureau	Laine Hardy's Hometown Visit for American Idol				\$16,525			\$16,525
Grammy Museum MS	A Night on the River				\$15,000			\$15,000
Sabine Parish Tourist Commission	Kayak Bass Fishing Tournament				\$15,000			\$15,000

Contractor Name	Event Name	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Shreveport-Bossier Convention and Tourist Bureau	2021 Team USA National Boxing Championship						\$15,000	\$15,000
Shreveport-Bossier Convention and Tourist Bureau	Showtime Boxing Event				\$15,000			\$15,000
Travel South USA	International Showcase					\$15,000		\$15,000
Louisiana Association of Convention and Visitors Bureaus	United States Specialty Sports Association National Convention				\$7,000	\$7,000		\$14,000
Sabine Parish Tourist Commission	Bassmaster Nations Tournament						\$12,500	\$12,500
Festival Acadiens et Creoles, Inc.	Festival Acadiens et Creoles					\$10,000		\$10,000
French Quarter Festival	Satchmo Festival	\$10,000						\$10,000
Home & Garden Show of Greater NOLA	Bayou Road Balloon Festival					\$10,000		\$10,000
Tourism Cares Inc.	Tourism Cares New Orleans				\$10,000			\$10,000

Contractor Name	Event Name	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Baton Rouge Wheelchair Tennis Association	Cajun Classic				\$7,500			\$7,500
Louisiana Quarter Horse Association	Crawfish Classic				\$7,500			\$7,500
Sabine Parish Tourist Commission	No Man's Land					\$5,701		\$5,701
Country Roads Magazine	Supper Club			\$5,250				\$5,250
City of Gretna	BMX Gold Cup Race				\$5,000			\$5,000
Gueydan Duck Festival Association	Gueydan Duck Festival					\$5,000		\$5,000
Lafayette Parish Convention and Visitors Commission	Chef Mould for Canada Mission			\$5,000				\$5,000
Lafayette Parish Convention and Visitors Commission	Only in Cajun Country Grammy Event		\$2,500	\$2,500				\$5,000
New Orleans City Park Improvement Association	Floats in the Oaks						\$5,000	\$5,000
WWOZ Tricentennial	WWOZ Tricentennial			\$5,000				\$5,000

Contractor Name	Event Name	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	Total
LA Northshore	Spotlight on the Southeast	\$3,500						\$3,500
IRF, Inc.	International Rice Festival					\$3,000		\$3,000
New Orleans Fashion Week	Orléans X Orleans					\$3,000		\$3,000
Houma Area Convention and Visitors Bureau	Travel Alliance Partners Meeting	\$2,500						\$2,500
LA Northshore	Decaman USA				\$2,500			\$2,500
Louisiana Chapter FBINAA	2019 FBI National Academy Associates Conference					\$2,500		\$2,500
Southern Development Foundation	Southwest Zydeco Festival			\$2,500				\$2,500
Tanya S Carpenter	National Barrel Horse Association LA State Championship				\$2,500			\$2,500
Travel South USA	Chef Ryan Andre		\$2,500					\$2,500
Hometown Productions		\$1,500	\$750					\$2,250
Lafayette Parish Convention and Visitors Commission	Cajun et Zydeco Festival - TOPE-la			\$1,500				\$1,500

Contractor Name	Event Name	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Tanya S Carpenter	Final Friday Series				\$1,500			\$1,500
Gold Wing Road Riders Assoc. Louisiana District	2019 Mardi Gras Madness Rally and 3-Day Cajun Guided Tour				\$1,000			\$1,000
Sac-a-Lait	Atlanta Food & Wine Festival		\$750					\$750
Royal Street Art District	Dirty Linen Night				\$500			\$500
Bayou Civic Club	Swamp Stomp						In-kind	In-kind
Dugdemonia Summer Fest	Dugdemonia Summer Fest						In-kind	In-kind
Emeril Lagasse Foundation	Line, Vine, and Dine						In-kind	In-kind
Louisiana Crawfish Festival	Louisiana Crawfish Festival						In-kind	In-kind
Merryville Historic Museum	Pioneer Heritage Festival						In-kind	In-kind
Natchitoches Jazz/R&B Festival	Natchitoches Jazz/R&B Festival						In-kind	In-kind
Visit Baton Rouge	Highway 61 Challenge						In-kind	In-kind
Total		\$2,950,856	\$3,046,569	\$2,535,750	\$2,154,325	\$1,443,701	\$427,500	\$12,558,701

Source: Prepared by legislative auditor's staff using information provided by LOT.

APPENDIX E: GRANT AWARDS

Cooperative Marketing Program Grants (CMP)

Parish Convention and Visitors Bureau	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Acadia						\$13,531	\$13,531
Allen				\$9,045	\$14,137	\$4,174	\$27,356
Ascension			\$7,779	\$19,750	\$19,696	\$19,965	\$67,190
Avoyelles	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$120,000
Beauregard				\$9,253	\$1,166		\$10,419
Caddo, Bossier	\$20,000	\$20,000	\$9,903	\$20,000	\$16,563	\$17,085	\$103,551
Calcasieu	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$19,873	\$119,873
DeSoto				\$10,151	\$20,000	\$13,793	\$43,944
East Baton Rouge	\$15,279	\$19,203	\$19,924	\$20,000	\$20,000	\$20,000	\$114,406
Iberia	\$20,000	\$19,760	\$20,000	\$20,000	\$18,806	\$20,000	\$118,566
Iberville	\$20,000			\$19,671	\$19,730		\$59,401
Jefferson			\$18,975	\$11,750	\$17,276	\$19,025	\$67,026
Jefferson Davis	\$9,872		\$2,293	\$2,668		\$2,025	\$16,857
Lafayette	\$19,049	\$20,000	\$20,000	\$18,659	\$16,005	\$20,000	\$113,713
Lafourche	\$20,000	\$20,000	\$19,765	\$14,722	\$19,055	\$19,851	\$113,393
Lincoln	\$11,663	\$8,325	\$16,249	\$18,253	\$12,283		\$66,772
Livingston					\$8,295		\$8,295
Madison	\$2,407	\$2,084	\$2,338				\$6,830
Natchitoches	\$20,000	\$18,899	\$20,000	\$20,000	\$20,000	\$20,000	\$118,899
Orleans	\$19,586	\$17,867	\$19,470	\$20,000	\$16,135	\$15,544	\$108,602
Ouachita	\$18,666	\$11,740	\$12,437	\$11,650	\$19,400	\$20,000	\$93,892
Rapides	\$16,811	\$9,122	\$13,567	\$15,634	\$8,365	\$11,493	\$74,990
River Parishes	\$19,525	\$20,000	\$16,673	\$14,581	\$16,968	\$19,925	\$107,671

Parish Convention and Visitors Bureau	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Ruston						\$16,805	\$16,805
Sabine	\$19,683	\$19,136	\$19,986	\$19,953	\$16,486	\$16,625	\$111,869
St. Bernard	\$18,823	\$19,436	\$20,000	\$20,000	\$20,000	\$17,365	\$115,624
St. Landry	\$19,881	\$19,900	\$20,000	\$19,952	\$19,918	\$19,794	\$119,444
St. Martin		\$20,000	\$19,461	\$17,950	\$18,900	\$0	\$76,311
St. Mary	\$20,000	\$17,368	\$20,000	\$20,000	\$20,000	\$20,000	\$117,368
St. Tammany	\$20,000	\$19,894	\$20,000	\$20,000	\$20,000	\$20,000	\$119,894
Tangipahoa	\$12,000		\$19,065	\$20,000	\$19,185	\$16,018	\$86,268
Terebonne	\$19,101	\$16,332	\$9,818	\$15,919		\$15,337	\$76,506
Union	\$8,148	\$4,261	\$6,803	\$8,024	\$2,479	\$2,663	\$32,378
Vermilion			\$9,703	\$10,666	\$14,543	\$17,421	\$52,334
Vernon	\$5,098	\$6,090	\$11,553	\$7,007	\$7,510	\$8,340	\$45,597
Webster					\$19,175	\$19,968	\$39,143
West Baton Rouge	\$19,900	\$20,000	\$20,000	\$20,000	\$20,000	\$19,851	\$119,751
West Feliciana	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$120,000
Total	\$455,489	\$409,416	\$475,759	\$535,257	\$542,074	\$526,468	\$2,944,463
Source: Prepared by legislative auditor's staff using information provided by LOT.							

Competitive Grant Program (CGP)

Event	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Natchitoches Christmas Season	\$10,000		\$10,000	\$10,000	\$10,000		\$40,000
Louisiana State Games	\$10,000	\$10,000	\$10,000				\$30,000
World Championship Gumbo Cook Off		\$10,000	\$9,882		\$9,985		\$29,867
Bogalusa Blues & Heritage Festival	\$10,000			\$9,690	\$10,000		\$29,690
Christmas on the River Festival		\$1,000	\$10,000	\$7,918		\$10,000	\$28,918
Red River Revel Arts Festival	\$10,000		\$10,000	\$7,483			\$27,483
State Fair of Louisiana			\$6,792	\$10,000	\$10,000		\$26,792
Louisiana Peach Festival	\$10,000		\$10,000			\$4,879	\$24,879
Wooden Boat Festival	\$10,000			\$9,500	\$4,954		\$24,454
Audubon Pilgrimage	\$7,500	\$5,243	\$5,453		\$5,168		\$23,365
Eagle Expo & More	\$4,500		\$4,472	\$7,238	\$6,895		\$23,105
Festival Acadiens et Creoles	\$10,000		\$6,770	\$5,246			\$22,016
Alma Plantation Harvest Festival	\$5,000		\$5,625	\$6,000	\$5,000		\$21,625
LA Shrimp & Petroleum Festival	\$4,500	\$9,915		\$3,875	\$3,188		\$21,477
Experience Louisiana Festival	\$10,000	\$10,000					\$20,000
New Orleans Wine and Food Experience		\$10,000		\$10,000			\$20,000
Books Along the Teche Literary Festival		\$5,000		\$10,000		\$4,250	\$19,250
Festival International de Louisiane			\$9,066	\$8,760			\$17,826
Little Walter Music Festival		\$10,000	\$6,890				\$16,890
Zydeco Marathon		\$10,000		\$6,063			\$16,063
New Orleans Oyster Festival			\$6,143	\$9,750			\$15,893
Cycle Zydeco		\$5,000		\$5,078	\$4,307		\$14,385
Louisiana Seafood Festival	\$10,000		\$1,875				\$11,875

Event	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
New Exhibitions at the Alexandria Museum of Art		\$3,373	\$2,850	\$2,257	\$2,871		\$11,351
Tangipahoa Parish Free Fair		\$6,000		\$4,133			\$10,133
Bayou Road Balloon Festival				\$10,000			\$10,000
Jean Lafitte Seafood Festival						\$10,000	\$10,000
Louisiana Pirate Festival		\$10,000					\$10,000
No Man's Land Bicentennial Poker Run				\$10,000			\$10,000
New Orleans Film Festival				\$9,998			\$9,998
Natchitoches-NSU Folk Festival	\$2,500	\$2,010		\$2,310	\$2,560		\$9,380
Antiques & Uniques Festival		\$3,750		\$5,000			\$8,750
Lake Arthur Regatta	\$8,000						\$8,000
CCA Louisiana STAR Tournament			\$7,500				\$7,500
Rainbow City in THE COMMON Park					\$7,500		\$7,500
Rougarou Fest		\$7,000					\$7,000
Bikers on the Bayou					\$6,458		\$6,458
Natchitoches Car Show		\$2,040		\$2,495	\$1,500		\$6,035
First-Time Exhibitions at HUAM					\$3,861	\$2,066	\$5,927
St. John the Baptist Parish Andouille Festival					\$5,594		\$5,594
2020 Humana Rock 'n' Roll New Orleans Marathon and Half Marathon					\$5,000		\$5,000
Bastille Day Festival	\$5,000						\$5,000
Gusher Days Festival	\$5,000						\$5,000
Jazz in the Park	\$5,000						\$5,000
Louisiana Highland Games and Celtic Festival				\$5,000			\$5,000
Vintage Market Days of Southeast Louisiana				\$5,000			\$5,000
WWII Air, Sea & Land Festival			\$5,000				\$5,000

Event	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Treme Fall Festival				\$4,943			\$4,943
Greenwood Pioneer Heritage Festival	\$2,500	\$1,088	\$1,142				\$4,730
MayFest			\$1,250	\$3,148			\$4,398
Louisiana Veterans Festival			\$4,390				\$4,390
Latin Music Festival					\$3,684		\$3,684
Return to the 50's Car Show	\$3,500						\$3,500
Shreveport Southern Soul Labor Day Blues Festival	\$2,500	\$1,000					\$3,500
Freedom Fest					\$3,188		\$3,188
Highland Jazz & Blues Festival		\$1,000	\$2,000				\$3,000
Shrimp Boat Boogie				\$2,843			\$2,843
Best on the Bayou	\$2,500						\$2,500
The BALL - Biking Across La Louisiane						\$2,500	\$2,500
Baton Rouge Blues Festival					\$2,428		\$2,428
Natchez Heritage Festival	\$1,500	\$565					\$2,065
Our Fragile Home	\$2,000						\$2,000
Mudbug Madness						\$1,638	\$1,638
Beauregard Watermelon Festival				\$1,432			\$1,432
Teddy's Bearfest 18				\$1,395			\$1,395
Choctaw-Apache Tribe of Ebarb Veterans Pow Wow & Art Fest		\$1,375					\$1,375
Art for Arts Sake				\$1,260			\$1,260
Cane River Film Festival			\$1,253				\$1,253
Louisiana Food & Music Festival				\$1,175			\$1,175
The Holiday Market		\$1,000					\$1,000
Christmas on Caddo Fireworks Festival		\$500					\$500
River Rat Paddling Challenge		\$500					\$500
Total	\$151,500	\$127,359	\$138,353	\$198,988	\$114,138	\$35,332	\$765,670
Source: Prepared by legislative auditor's staff using information provided by LOT.							