

STAFFING, ANNUAL RATES OF PAY, PERSONNEL-RELATED
EXPENDITURES AND THE EXECUTIVE BUDGET
FISCAL YEARS 2005-2011



INFORMATIONAL REPORT
PERFORMANCE AUDIT SERVICES
ISSUED FEBRUARY 8, 2012

**LOUISIANA LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

**FIRST ASSISTANT LEGISLATIVE AUDITOR
AND STATE AUDIT SERVICES**
PAUL E. PENDAS, CPA

DIRECTOR OF PERFORMANCE AUDIT SERVICES
NICOLE EDMONSON, CIA, CGAP, MPA

**FOR QUESTIONS RELATED TO THIS PERFORMANCE AUDIT, CONTACT
NICOLE EDMONSON, DIRECTOR OF PERFORMANCE AUDIT SERVICES,
AT 225-339-3800.**

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Four copies of this public document were produced at an approximate cost of \$21.12. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at www.la.gov. When contacting the office, you may refer to Agency ID No. 9726 or Report ID No. 40100031 for additional information.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Kerry Fitzgerald, Chief Administrative Officer, at 225-339-3800.



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

February 8, 2012

The Honorable John A. Alario, Jr.,
President of the Senate
The Honorable Charles E. "Chuck" Kleckley,
Speaker of the House of Representatives

Dear Senator Alario and Representative Kleckley:

This informational report provides the results of our analysis on how the number of employees, annual rates of pay, and personnel-related expenditures in state government has changed from fiscal years 2005 through 2011. We also analyzed whether the executive budget reflects the true number of state employees and personnel-related expenditures. I hope this report will benefit you in your legislative decision-making process.

We would like to express our appreciation to the employees of the Department of State Civil Service and the Office of Planning and Budget, Office of Information Services, and Office of Finance and Support Services within the Division of Administration for their assistance during this project.

Sincerely,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP/dl

STAFFING 2011

Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE, Legislative Auditor



Informational Report: Staffing, Annual Rates of Pay, Personnel-Related Expenditures and the Executive Budget Fiscal Years 2005-2011

February 2012

Audit Control # 40100031

Report Summary

We conducted this informational review to provide decision-makers with details on staffing and pay in Louisiana state government. The following provides the overall state results as well as a breakdown by executive branch agencies and postsecondary education institutions.

Overall State Results

- The overall headcount in state government decreased by 11,210 (11.8%) from June 30, 2005 to June 30, 2011.
- We were unable to determine the overall change in the total *actual* annual rate of pay for state employees. Unlike executive branch agencies, only a few postsecondary education institutions use the Integrated Statewide Information System-Human Resources (ISIS-HR) to capture and report pay and benefits data. Only *projected* data is available for all institutions.

Breakdown of the Executive Branch

- The employee headcount and number of full-time equivalents (FTEs) in executive branch agencies decreased by 5,651 (11.7%) and 5,539 (11.6%), respectively, from June 30, 2005 to June 30, 2011.
- Total *actual* annual rate of pay for executive branch agencies increased by \$297.3 million (19.9%) from fiscal years 2005 to 2011.¹
- *Other* pay increased by \$47.3 million (62.8%). Examples of *other* pay are overtime, termination costs, and on-call pay.
- The cost of benefits for active employees increased by \$210.0 million (56.0%). For example, the cost of health insurance benefits increased due to increases in healthcare costs. The cost of retirement benefits increased due to net investment losses, cost-of-living adjustments for retirees, and the back-loaded payment schedule established to pay for the unfunded accrued liability in Louisiana's four retirement systems.

¹ This amount does not include the Department of Transportation and Development (DOTD) as it was not an ISIS paid agency until fiscal year 2008. Before 2008, DOTD tracked this information in a separate system.

STAFFING, ANNUAL RATES OF PAY, PERSONNEL-RELATED
EXPENDITURES AND THE EXECUTIVE BUDGET

Breakdown of Postsecondary Education

- The employee headcount and number of FTEs in postsecondary education institutions decreased by 5,559 (12.0 %) and 5,542 (13.1 %), respectively, from June 30, 2005 to June 30, 2011.
- The total *projected* annual rate of pay for postsecondary education employees increased by \$99.5 million (5.6%) from June 30, 2005 to June 30, 2011.

Executive Budget Analysis

- Before fiscal year 2011, the executive budget did not include employees of postsecondary education institutions. In addition, the executive budget does not reflect all executive branch agency employees.
- Not all personnel-related costs are reflected in the “Personal Services” expenditure category within the executive budget. The majority of non-TO (Table of Organization) employees are funded under “Other Charges.”

Background

Definitions of State Employees. Various terms are used in state government to define state employees. These terms include:

- **Headcount:** the number of individuals currently reported as employed. Includes all full-time and part-time workers as well as seasonal or temporary workers.
- **Full-time Equivalent (FTE):** employee counts adjusted to reflect the number of full-time positions. For example, a full-time employee works 40 hours per week and equals one FTE. Two part-time employees who work 20 hours per week also equal one FTE.
- **TO (Table of Organization) Positions:** also referred to as “authorized positions” or “authorized FTE”; TO positions are reported in the executive budget and are authorized by the legislature.
- **Non-TO Positions:** not reported in the executive budget and not required to be authorized by the legislature. Non-TO employees include wage employees and some employees funded by federal grants or other temporary funding sources.

Total Number of State Employees. As of June 30, 2011, the headcount of state employees was 83,533, including part-time and full-time employees. This headcount equals 78,648 FTEs. Of the 83,533 total state employees, 42,695 (51%) were located in executive branch agencies² and 40,838 (49%) were located in postsecondary education institutions.

State employees in executive branch agencies are categorized as TO or non-TO employees, whereas employees in postsecondary education are not. Of the 42,695 executive branch agency employees, 36,549 (86%) are TO employees and therefore authorized by the legislature, and 6,146 (14%) are non-TO employees and therefore not required to be authorized by the legislature.

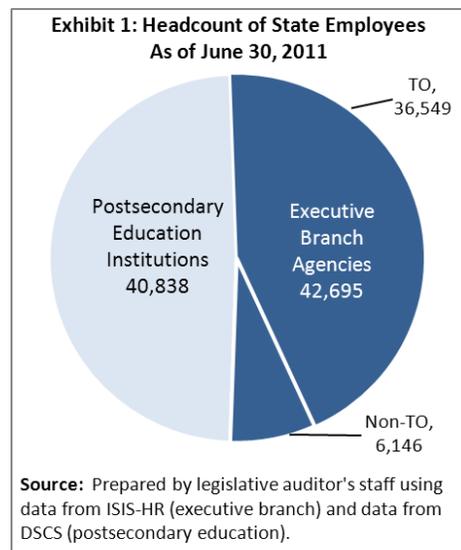


Exhibit 1 shows the headcount of employees in executive branch agencies and postsecondary education institutions as of June 30, 2011. The executive branch employees are further broken down into the TO and non-TO categories.

² We did not include higher education and quasi-state entities, such as the state retirement systems, boards, commissions, and housing authorities in our definition and analysis of state executive branch agencies.

Types of Employee Compensation. For the purposes of this report, we discuss employee compensation within the following three categories:

- **Annual Rate of Pay.** An employee's base pay which is determined by his/her hourly rate. The annual rate of pay does not include *other* pay or benefits.
- **Other Pay.** Pay that employees receive due to special circumstances. Examples include overtime, shift differential pay, on-call pay, and incentive pay.
- **Benefits.** The cost of related benefits such as retirement, health insurance, Medicare, Social Security, etc.

Main Sources of Personnel-Related Data in State Government. There are two main sources for obtaining personnel-related information in state government. These sources include:

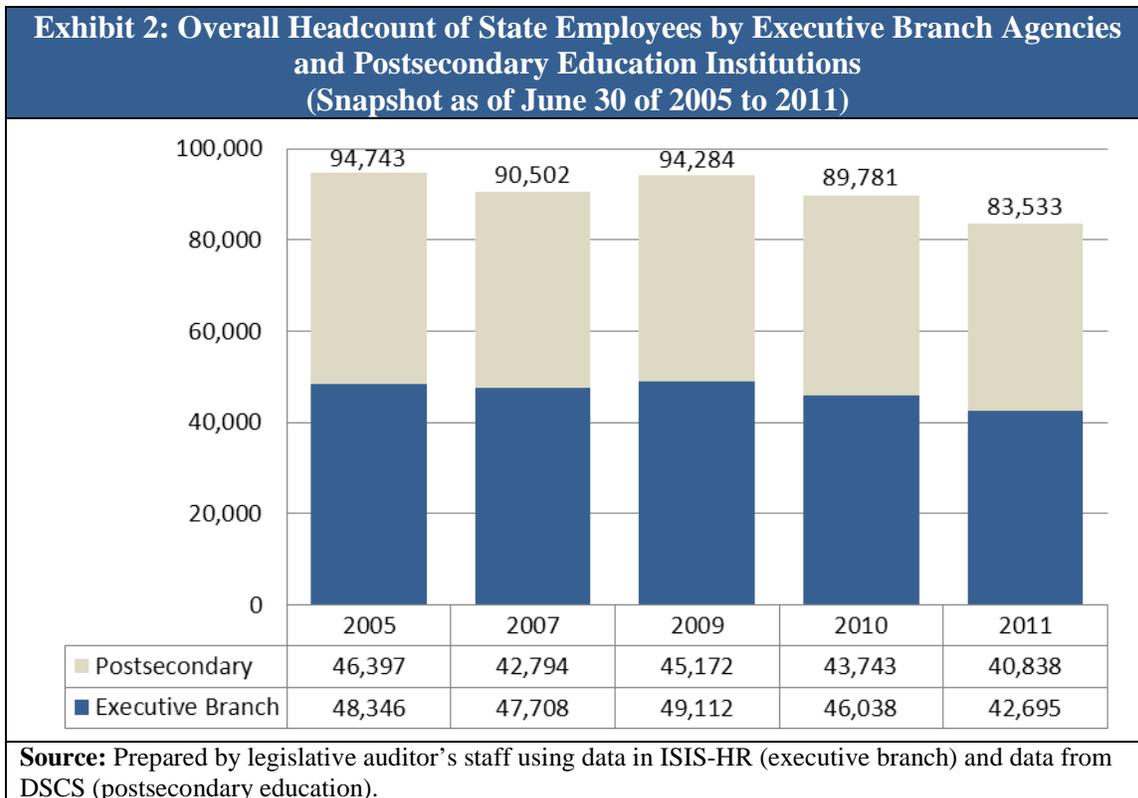
- **DSCS.** DSCS collects annual rate of pay data and employee counts on both executive branch agency and postsecondary education employees. This data reflects the amount *projected* for employee's annual rate of pay, as of a specific date, not *actual* expenditures.
- **ISIS-HR.** ISIS-HR is the centralized human resources system used by all state agencies except postsecondary education. The system includes data such as employee counts and *actual* expenditures for employee's annual rate of pay, *other* pay, and benefits.

Objective 1: How has the overall number of state employees and total annual rate of pay changed from fiscal years 2005 to 2011?

The overall headcount in state government decreased by 11,210 (11.8%) from June 30, 2005 to June 30, 2011. We were unable to determine how the *actual* annual rate of pay for state employees changed during this timeframe. Unlike executive branch agencies, only a few postsecondary education institutions use ISIS-HR to capture and report pay and benefits data. Only *projected data* is available for all institutions.

The overall headcount in state government decreased by 11,210 (11.8%) from June 30, 2005 to June 30, 2011.

Exhibit 2 is a snapshot of the overall headcount of state employees, broken down by executive branch agencies and postsecondary education institutions, as of June 30, 2005 through June 30, 2011. While the overall headcount in state government decreased by 11.8%, the headcount in executive branch agencies and postsecondary education institutions decreased by 11.7% and 12.0%, respectively. These breakdowns are discussed in more detail in objectives 2 and 3 of this report.



We were unable to determine how the overall actual annual rate of pay for state employees changed from June 30, 2005 to June 30, 2011.

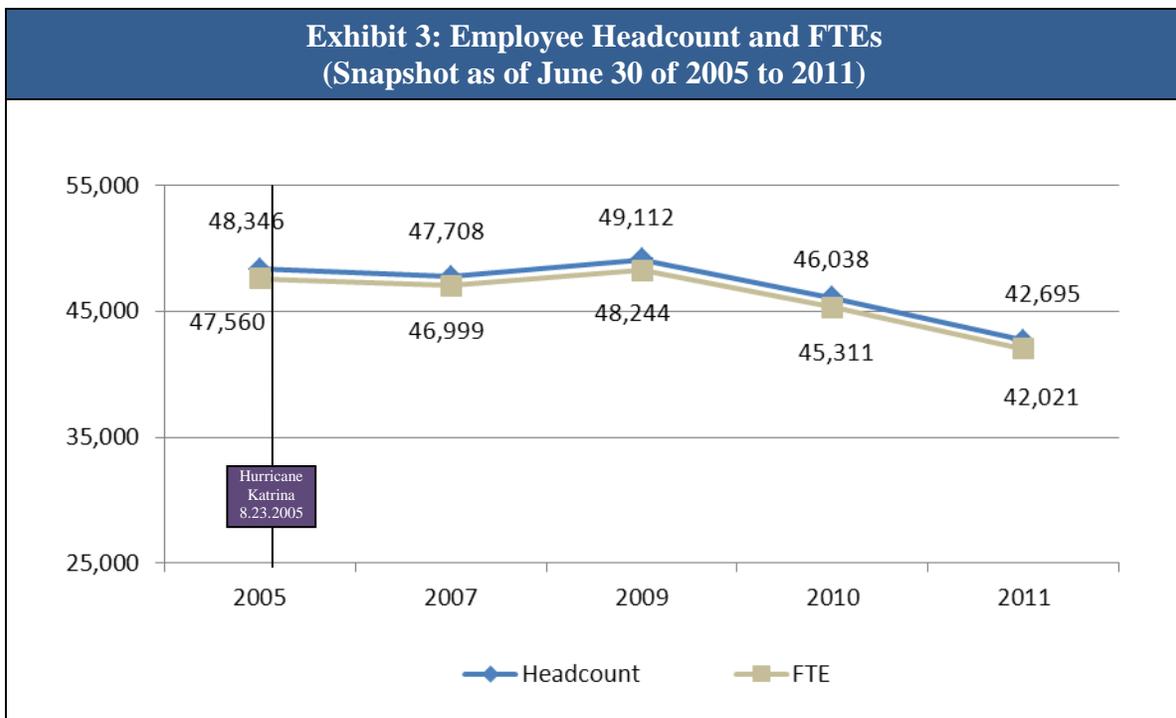
We were unable to determine the overall change in the total *actual* annual rate of pay for state employees because unlike executive branch agencies, only a few postsecondary education institutions use ISIS-HR to capture and report pay and benefits data. Because postsecondary education institutions do not use ISIS-HR, DSCS data is the best source of information available from which to obtain the annual rates of pay for all state employees. However, as stated in the background section of this report, DSCS data reflects the *projected* annual rate of pay for employees as of a specific date. DSCS data does not reflect *actual* expenditures or include other compensation and benefits such as overtime, termination costs, retirement benefits, or health insurance benefits that employees receive in addition to their annual rate of pay. In addition, we found that the *projected* annual rate of pay data from DSCS for executive branch employees differed significantly from the *actual* annual rate of pay data in ISIS-HR.

Objective 2: How has the number of state employees and total annual rate of pay in executive branch agencies changed from fiscal years 2005 to 2011?

The headcount of employees and the number of FTEs in executive branch agencies decreased by 5,651 (11.7%) and 5,539 (11.6%), respectively, from June 30, 2005 to June 30, 2011. The total *actual* annual rate of pay increased by approximately \$297.3 million (19.9%) during these fiscal years. From fiscal years 2005 to 2011, *other* pay (e.g., overtime, termination costs, on-call pay, etc.) increased by \$47.3 million (62.8%) and the cost of related benefits (e.g., retirement, health insurance, etc.) for employees increased by approximately \$210.0 million (56.0%).

The employee headcount and the number of FTEs in executive branch agencies decreased by 5,651 (11.7%) and 5,539 (11.6%), respectively, from June 30, 2005 to June 30, 2011.

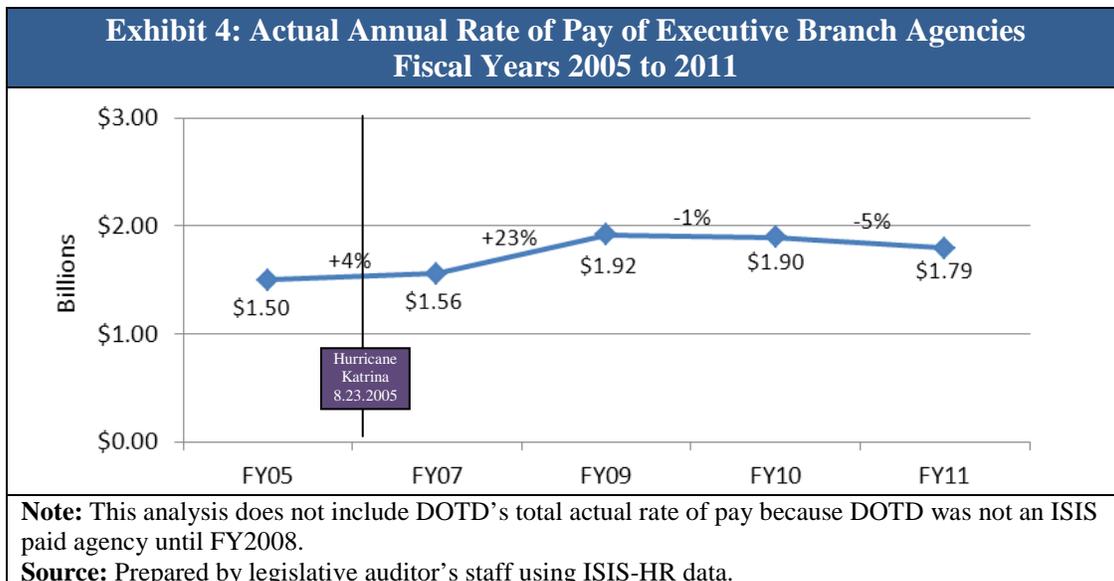
Exhibit 3 is a snapshot of the headcount of state employees and the number of FTEs within executive branch agencies from June 30, 2005 to June 30, 2011. See **Appendix B** and **Appendix C** for a snapshot of employee headcounts and FTE counts, respectively, broken down by executive branch agency during the same timeframe.



Source: Prepared by legislative auditor's staff using data in ISIS-HR.

Actual annual rate of pay for executive branch agencies increased by \$297.3 million (19.9%) from fiscal years 2005 to 2011.

We were able to use ISIS/HR data to determine the *actual* amount of money expended by executive branch agencies for employees’ annual rates of pay, *other* pay, and benefits from fiscal years 2005 to 2011. While the number of state employees decreased by 5,651 (11.7%) from June 30, 2005 to June 30, 2011, total *actual* annual rate of pay in executive branch agencies increased by approximately \$297.3 million (19.9%) during these fiscal years. Exhibit 4 illustrates the total *actual* annual rate of pay for employees in executive branch agencies from fiscal years 2005 to 2011. See **Appendix D** for a breakdown of executive employees’ *actual* compensation during this same timeframe.



Executive branch employees also received *other* pay and benefits as part of their compensation which increased by \$47.3 million (62.8%) and \$210.0 million (56.0%), respectively.

Increase in *Other* Pay. Employees may receive *other* pay due to special circumstances. From fiscal years 2005 to 2011, *other* pay increased by \$47.3 million or 62.8%. Exhibit 5 includes the types of *other* pay and shows how each has changed during the same timeframe.

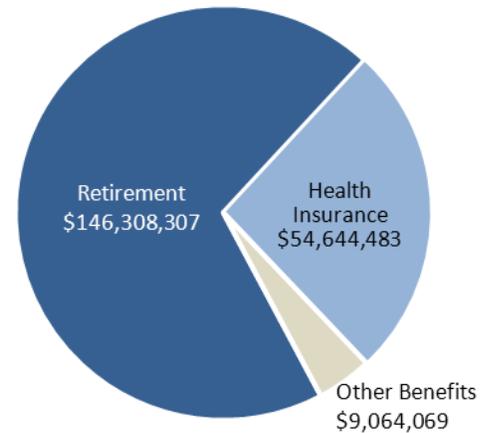
Exhibit 5: Changes of <i>Other Pay</i> Use From Fiscal Years 2005 to 2011			
<i>Other Pay</i>	Purpose	FY05/11 Change	FY05/11 % Change
Overtime	Agencies may pay an employee who works in excess of his/her regularly scheduled workday or work period.	\$16,439,939	37.6%
Termination Cost	Agencies may pay an employee at termination for accrued annual leave (up to 300 hrs). Termination costs will increase when employees are laid off.	\$13,131,516	104.4%
Premium Pay	To remain competitive with the pay practices of market competitions, the Civil Service Commission may grant individual pay adjustments requested by agencies to retain or recruit an employee. Agencies can also use it for an employee who performs extraordinary duty that is not an integral part of his/her regularly assigned duties, such as extra duty, hazard duty, etc. Such additional pay shall not be considered as part of the employee's base pay.	\$7,961,059	72.7%
Shift Differential Pay	Agencies may give an additional pay allowance for employees who work non-standard hours.	\$848,523	17.1%
On-call Pay	Agencies may give an additional pay for an employee who works in excess of regularly scheduled hours of duty, when the employee is available for call back to his/her duty station, work-ready, within a specified period of time.	\$415,884	20.1%
Retirement Incentive	This is a lay-off avoidance measure where an agency may offer employees who are eligible for regular retirement an incentive to retire. This incentive is in the form of a one-time lump sum payment not to exceed 50% of the savings realized by the agency.	\$8,374,261	N/A*
Incentive Pay	Agencies may, after presenting justifiable reasons in writing to the Civil Service Commission, and with the Commission's approval, pay an incentive award at any time that the justification has been shown.	\$372,074	N/A*
Optional Pay	Agencies may grant individual pay adjustments to permanent employees to provide for the retention of an employee whose loss would be detrimental to the state service or to adjust pay differentials between comparable employees or to compensate employees for performing additional duties or to recruit employees into positions for which recruiting is difficult. Such increases may be made as either a lump sum payment or a permanent addition to the employee's base pay.	\$297,243	257.0%
Rewards and Recognition	Agencies may reward individual employees or employee groups for significant achievement.	(\$62,680)	-14.4%
Others	This includes employee reduction in pay, recoupment, accounting adjustment, per diem, etc.	(\$442,641)	-71.8%
Total Change of <i>Other Pay</i>		\$47,335,178	62.8%
<p>* Retirement incentive and incentive pay were not introduced until after FY2009; therefore, we could not compare the change in expenditures from FY2005 to FY2011. Source: Prepared by legislative auditor's staff using data in ISIS-HR and Civil Service rules. We did not include DOTD's personnel-related expenditures in this analysis.</p>			

STAFFING, ANNUAL RATES OF PAY, PERSONNEL-RELATED EXPENDITURES AND THE EXECUTIVE BUDGET

Increased Cost of Employee Benefits. In addition, the cost of related benefits for active employees in executive branch agencies increased by approximately \$210.0 million (56%). These cost increases, as illustrated in Exhibit 6, include:

- **Retirement Benefits** increased by approximately \$146.3 million (63.3%). Reasons for this increase include net investment losses, the provision of cost-of-living adjustments for retirees, and the back-loaded payment schedule established to pay for the unfunded accrued liability³ in Louisiana's four retirement systems.⁴
- **Health Insurance Benefits** increased by \$54.6 million (44.9%) as a result of increases in healthcare costs.
- **Other Benefits** including Medicare, Social Security, fringe benefits, etc., increased by \$9.1 million (41.2%) as a result of higher payroll costs.

Exhibit 6: A Breakdown of Increased Benefits From Fiscal Years 2005 to 2011



Source: Prepared by legislative auditor's staff using data from ISIS-HR. DOTD's personnel-related expenditures are not included.

³ The UAL is the value of benefit promises made to date minus the value of assets set aside to pay for those promises.

⁴ The four retirement systems include Louisiana State Employees' Retirement System (LASERS), Teachers Retirement System of Louisiana (TRSL), Louisiana School Employees' Retirement System (LSERS), and State Police Retirement System of Louisiana (STPOL).

Objective 3: How has the number of state employees and total annual rate of pay in postsecondary education institutions changed from fiscal years 2005 to 2011?

Because most postsecondary education institutions do not use ISIS-HR to capture and report personnel-related data, we could not determine the *actual* annual rate of pay, *other* pay, and benefits for postsecondary education institutions as we did for executive branch agencies. However, using DSCS data, we found that the employee headcount and the number of FTEs in postsecondary education institutions decreased by 5,559 (12.0%) and 5,542 (13.1%), respectively, from June 30, 2005 to June 30, 2011. In addition, according to snapshot data for this same timeframe, the total *projected* annual rate of pay for postsecondary education employees increased by approximately \$99.5 million (5.6%).

Most postsecondary education institutions do not use ISIS-HR to capture and report actual expenditures for employees' annual rate of pay, *other* pay, and benefits.

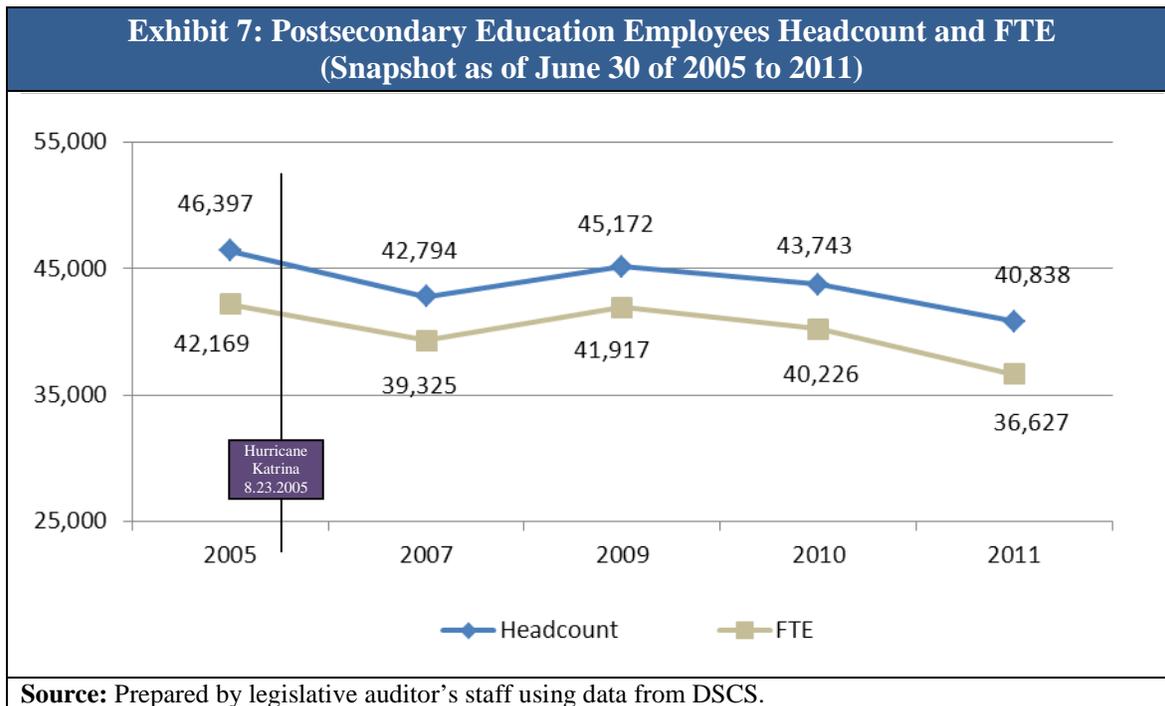
Unlike executive branch agencies which use ISIS-HR, a centralized system to capture and report *actual* annual rate of pay, *other* pay, and benefits data, only a few postsecondary education institutions use the ISIS-HR system. As a result, DSCS worked with institutions to develop a reporting template that captures the same data elements as ISIS-HR. However, as discussed previously in this report, the annual rate of pay data that postsecondary institutions report to DSCS reflects only the amount *projected* for employees as of a specific date, not *actual* expenditures. In addition, this amount does not include *other* pay (e.g., overtime, termination costs, etc.) employees may receive or benefits (e.g., retirement, health insurance, etc.). As a result, it is difficult to determine the total *actual* compensation of state employees working in postsecondary institutions.⁵

Matter for Legislative Consideration: The legislature may wish to consider requiring that postsecondary education institutions collect and report comprehensive and *actual* salary data to the legislature. Doing so would help the legislature understand the *actual* amount of expenditures spent on the staffing in postsecondary education institutions.

⁵ According to our July 2011 performance report on the Board of Regents, the only way to determine actual salary expenditures for postsecondary institutions is to review employee income tax documents and each entity's financial statements.

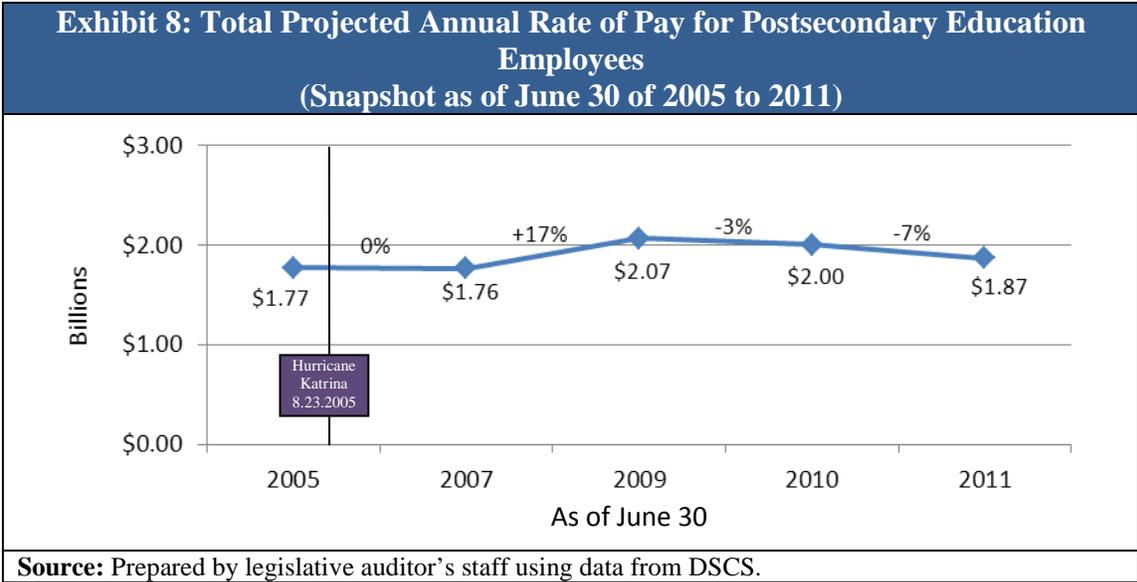
The employee headcount and the number of FTEs in postsecondary education institutions decreased by 5,559 (12.0%) and 5,542 (13.1%), respectively, from June 30, 2005 to June 30, 2011.

Exhibit 7 presents a snapshot of the headcount of state employees and the number of FTEs within postsecondary education from June 30, 2005 to June 30, 2011. See **Appendix E** for a breakdown of the number of employees (headcount) by individual postsecondary education system and institution during this same timeframe.



The total projected annual rate of pay for postsecondary education employees increased by \$99.5 million (5.6%) from June 30, 2005 to June 30, 2011.

While the total headcount and FTE count of state employees in postsecondary education decreased from June 30, 2005 to June 30, 2011, the total *projected* annual rate of pay for these employees increased by \$99,492,629 (5.6%) during the same timeframe. Exhibit 8 presents the total *projected* annual rate of pay for employees in postsecondary education from June 30, 2005 to June 30, 2011. See **Appendix F** for a breakdown of total *projected* annual rate of pay by individual postsecondary education system and institution during this same timeframe.



Objective 4: Does the executive budget reflect the true number of state employees and their personnel-related costs?

The executive budget does not reflect the true number of state employees. While the executive budget lists the number of TO employees in state government, it does not list non-TO or postsecondary education employees. In addition, while the executive budget does reflect the total amount of personnel-related costs, not all of these costs are reflected in the “Personal Services” expenditure category. The majority of non-TO employees are funded under “Other Charges.” These issues are discussed in more detail below.

Before fiscal year 2011, the executive budget did not include employees of postsecondary education institutions.

Annually, executive branch agencies submit budget requests to the legislature for positions and funding. Once approved, these positions and their funding become part of the executive budget. Within the executive budget, the approved positions are called “authorized FTEs” (also referred to as TO positions) and funded through the “Personal Services” expenditure category. However, before fiscal year 2011, postsecondary education institutions were not required to report their TO as part of their budget request. As a result, these employees were not reflected in the executive budget.

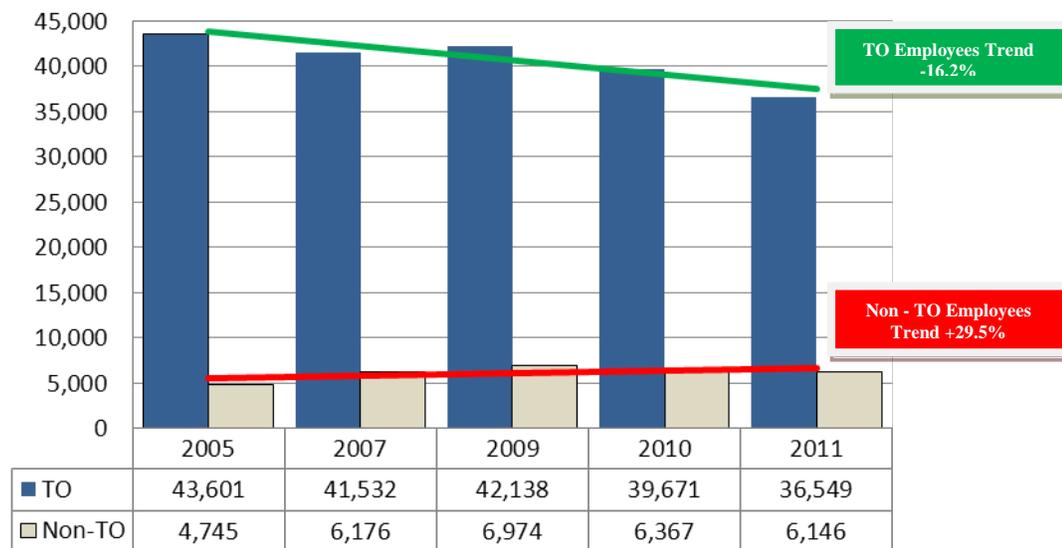
The executive budget does not reflect all executive branch agency employees.

In addition to the authorized FTEs (or TO positions), executive branch agencies also hire staff into non-TO positions. Non-TO positions include wage employees and employees funded by federal grants or other temporary funding sources.⁶ Non-TO employees are not required to be authorized by the legislature and are not reported in the executive budget. As a result, the number of FTEs reflected in the executive budget for a particular agency may not include all employees. Thus, it is difficult for legislators and other users of the executive budget to use this document to determine the number of employees in a particular agency or in the state overall.

Overall, there has been a decrease in the number of state employees from June 30, 2005 to June 30, 2011. Exhibit 9 breaks down how the number of TO and non-TO employees changed during this timeframe. While the number of TO employees decreased by 16.2% (7,052 employees), the number of non-TO employees increased by 29.5% (1,401 employees). Because non-TO employees are not reflected in the executive budget, this increase in state employees is not evident when looking at that document. See **Appendix G** for the number of TO and non-TO employees by agency from June 30, 2005 to June 30, 2011.

⁶ Wage employees are restricted appointment, casual, seasonal (one who works five months or less per year), or temporary employee (one who works under contractual employment less than two years) hired on an irregular basis.

**Exhibit 9: Trend of TO and Non-TO Employees
(Snapshot as of June 30 of 2005 to 2011)**



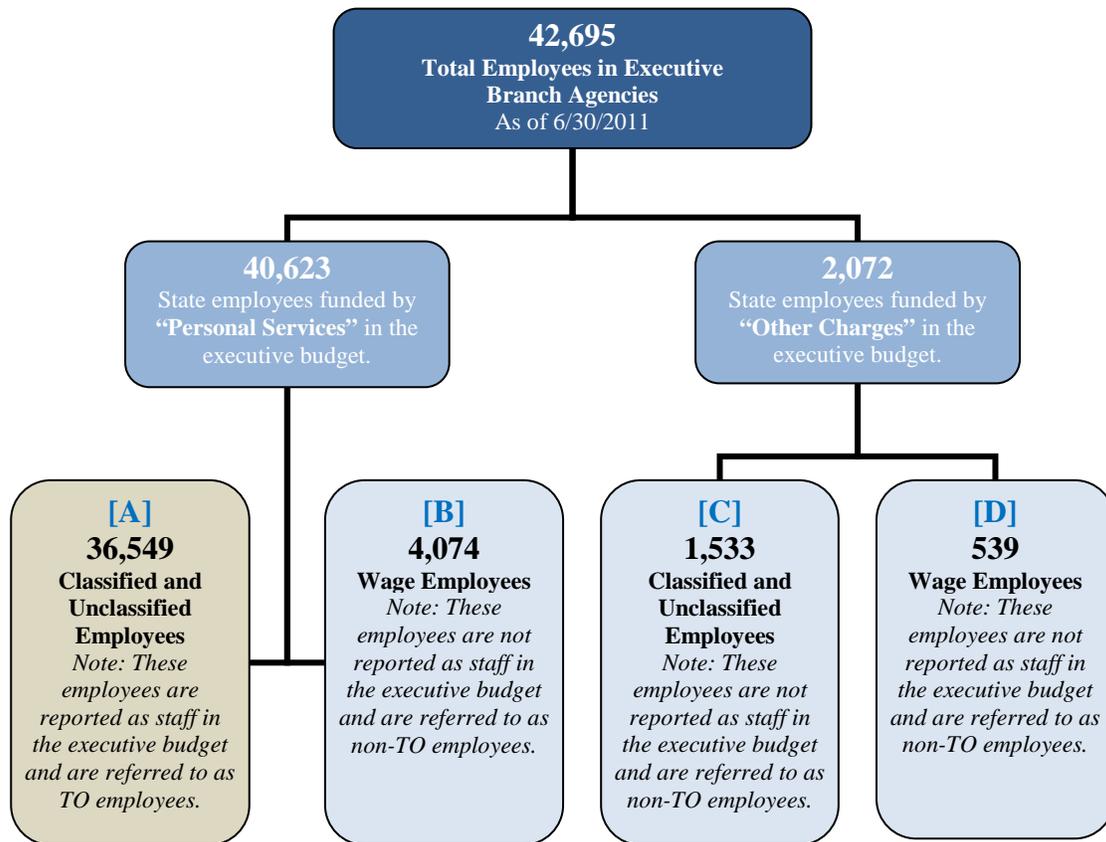
Source: Prepared by legislative auditor’s staff using data in ISIS-HR.

Not all personnel-related costs are reflected in the “Personal Services” expenditure category within the executive budget. The majority of non-TO employees are funded under “Other Charges.”

Total personnel-related expenditures for TO employees are reflected in the expenditure category “Personal Services” in the executive budget. Although some non-TO employee expenditures are reflected in that same category, the majority of the expenditures for non-TO employees are reflected in the “Other Charges” category. The legislature appropriates “Other Charges” as part of an agency’s budget and state agencies are able to use this category to fund many things including the hiring of additional staff. As a result, the amount of money reflected in the “Personal Services” expenditure category may not reflect all personnel-related costs for agencies that have non-TO employees.

Exhibit 10 shows how the number of employees in executive branch agencies as of June 30, 2011, and personnel-related expenditures of these employees were reported in the executive budget for FY2012.

Exhibit 10: A Breakdown of How Employees in Executive Branch Agencies are Reported in the Executive Budget



Source: Prepared by legislative auditor’s staff using data in ISIS-HR.

As depicted in Exhibit 10, there were a total of 42,695 state employees within the executive branch agencies according to ISIS-HR as of June 30, 2011. Of these employees, 36,549 (85.6%) were reflected in the executive budget (represented by [A]) for fiscal year 2012. The remaining 6,146 (14.4%) were not reflected in the executive budget (represented by [B], [C], and [D]).

Two examples of agencies where the number of TO employees reported in the executive budget does not represent their complete staffing include the Recovery School District (RSD) and the Governor’s Office of Homeland Security and Emergency Preparedness (GOHSEP). According to the fiscal year 2012 executive budget, RSD had zero authorized positions or TO employees. However, as of June 30, 2011, RSD had 1,388 non-TO employees. These 1,388 employees were wage employees paid from the “Personal Services” expenditure category (represented by [B]) and not reported in the executive budget.

Similarly, GOHSEP had 122 authorized positions or TO employees according to the fiscal year 2012 executive budget (represented by [A]). However, it also had 272 non-TO employees paid by “Other Charges.” These non-TO employees were wage employees (represented by [D]) and therefore not reported in the executive budget.

Matter for Legislative Consideration: The legislature may wish to consider requiring that state agencies, including postsecondary education institutions, report their number of non-TO employees funded in “Personal Services” and “Other Charges” expenditures in the executive budget to the legislature as part of the budget process. Reporting non-TO employees would help the legislature understand the actual number of employees in state agencies and the actual amount of expenditures spent on state agencies’ staffing.

APPENDIX A: Audit Scope and Methodology

Louisiana Revised Statute 25:513(D)(4) directs the Louisiana Legislative Auditor to conduct performance audits, program evaluations, and other studies to enable the legislature and its committees to evaluate the efficiency, effectiveness, and operation of state programs and activities. This informational report provides data regarding how the total number of employees, annual rates of pay, and personnel-related expenditures in state government changed from fiscal years 2005 to 2011. We also analyzed whether the executive budget reflects the true number of state employees and personnel-related expenditures. Because this is an informational report, we did not conduct this project in accordance with all governmental auditing standards. In addition, employees of the state retirement systems, ports, levee districts, housing authorities, and other quasi-state entities as well as all board members and student workers are not included in this report. According to the Office of Information Services (OIS) within the Division of Administration (DOA), these individuals are not typically defined as state employees.

To complete this project, we performed the following tasks:

- Researched Louisiana's laws for statutes governing employees and positions within the executive branch agencies and postsecondary education institutions.
- Analyzed ISIS-HR data on the number of employees (headcount, FTE, and TO and non-TO) within the executive branch agencies from June 30, 2005 to June 30, 2011.
- Obtained TO and non-TO employees' data from DOTD on June 30, 2005.
- Analyzed ISIS-HR data on the personnel-related expenditures within the executive branch agencies.
- Analyzed postsecondary education staffing data provided by DSCS on the number of employees (headcount and FTE count) from June 30, 2005 to June 30, 2011.
- Interviewed staff from DSCS and the Office of Planning and Budget, OIS, and Office of Finance and Support Services within DOA.
- Reviewed our July 2010 BoR Performance Audit regarding data limitations of postsecondary education staffing and annual salary data.
- For the purposes of our analysis, certain entities were grouped and reported as follows:
 - The Executive Department includes the DOA and entities under the Governor's Office.

STAFFING, ANNUAL RATES OF PAY, PERSONNEL-RELATED
EXPENDITURES AND THE EXECUTIVE BUDGET _____

- The Office of Juvenile Justice is reported separately from the Department of Public Safety - Corrections Services.
- The Department of Public Safety - Corrections Services and the Department of Public Safety - Public Safety Services are reported separately.
- The Department of Culture, Recreation and Tourism and the Lieutenant Governor's Office are reported separately.
- The Department of Education includes special schools and commissions and the RSD.
- The Civil Service agencies include DSCS, Municipal Fire and Police Civil Service, Board of Ethics, Division of Administrative Law, and State Police Commission.
- The State Treasury Office does not include retirement systems.

APPENDIX B: Employee Headcount by Executive Agency
(Snapshot as of June 30 of 2005 to 2011)

Agency	As of June 30						
	2005	2007	2009	2010	2011	05/11 % Change	10/11 % Change
Culture, Recreation and Tourism (CRT)	1,072	990	981	924	865	-19.3%	-6.8%
Department of Agriculture and Forestry (DAF)	1,404	1,146	1,005	847	750	-46.6%	-12.9%
Louisiana Department of Economic Development (LED)	83	90	126	118	119	43.4%	0.8%
Department of Environmental Quality (DEQ)	998	934	904	857	765	-23.3%	-12.0%
Department of Health and Hospitals (DHH)	13,044	12,538	12,913	11,529	9,837	-24.6%	-17.2%
Department of Natural Resources (DNR)	516	493	496	375	380	-26.4%	1.3%
Department of Public Safety - Corrections Services (DOC)	6,475	6,124	6,291	5,825	5,314	-17.9%	-9.6%
Department of Education (DOE)*	1,983	3,182	3,720	3,261	3,011	51.8%	-8.3%
Department of Insurance (DOI)	288	284	262	258	262	-9.0%	1.5%
Department of Justice (DOJ)	466	494	506	494	498	6.9%	0.8%
Department of Revenue (DOR)	1,023	1,004	921	860	835	-18.4%	-3.0%
Secretary of State (SOS)	721	721	856	820	764	6.0%	-7.3%
Department of Treasury (Treasury)	73	75	86	83	88	20.5%	5.7%
Department of Transportation and Development (DOTD)	5,053	4,658	4,711	4,497	4,481	-11.3%	-0.4%
Department of Public Safety - Public Safety Services (DPS)	2,919	2,855	2,895	2,916	2,778	-4.8%	-5.0%
Civil Service Agencies	219	215	227	234	261	19.2%	10.3%
Department of Children and Family Services (DCFS)	5,189	5,079	4,975	4,574	4,225	-18.6%	-8.3%
Department of Veteran's Affairs (DVA)**	535	676	843	837	869	62.4%	3.7%
Executive Department ***	2,938	3,033	3,307	3,385	3,301	12.4%	-2.5%
Lieutenant Governor (Lt. Gov.)	19	24	27	14	52	173.7%	73.1%
Louisiana Workforce Commission (LWC)	1,123	1,039	972	1,301	1,200	6.9%	-8.4%
Office of Juvenile Justice (OJJ)	1,318	1,171	1,162	1,069	1,054	-20.0%	-1.4%
Public Service Commission (PSC)	116	107	89	97	97	-16.4%	0.0%
Department of Wildlife and Fisheries (WLF)	771	776	837	863	889	15.3%	2.9%
Total	48,346	47,708	49,112	46,038	42,695	-11.7%	-7.8%

* DOE includes Recovery School District, which was created in 2003.

** Two veteran homes were opened between June 30, 2005 and June 30, 2011.

***Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP), Louisiana Recovery Authority (LRA), and Disaster Recovery Unit (DRU) within the Office of Community Department (OCD) were added to Executive Department after 2005.

Note: Snapshot data was taken on June 30 of 2005, 2007, 2009, 2010, and 2011 and we did not include students, clients, and board members in this analysis.

Source: Prepared by legislative auditor's staff using data in ISIS-HR.

**APPENDIX C: FTEs by Executive Agency
(Snapshot as of June 30 of 2005 to 2011)**

Agency	As of June 30*						
	2005	2007	2009	2010	2011	05/11 % Change	10/11 % Change
CRT	1,013	946	943	892	835	-17.5%	-6.4%
DAF	1,274	1,072	951	823	734	-42.4%	-10.8%
LED	83	90	126	117	119	42.8%	1.3%
DEQ	995	932	898	853	761	-23.5%	-10.8%
DHH	12,872	12,375	12,738	11,374	9,701	-24.6%	-14.7%
DNR	515	493	494	373	379	-26.4%	1.7%
DOC	6,431	6,068	6,276	5,809	5,295	-17.7%	-8.8%
DOE**	1,892	3,078	3,503	3,080	2,859	51.1%	-7.2%
DOI	288	284	262	258	262	-9.0%	1.6%
DOJ	454	482	495	491	493	8.6%	0.4%
DOR	1,023	1,004	921	860	835	-18.4%	-2.9%
SOS	679	673	710	692	644	-5.1%	-6.9%
Treasury	69	72	81	78	82	18.7%	5.4%
DOTD	5,039	4,654	4,705	4,494	4,478	-11.1%	-0.4%
DPS	2,908	2,846	2,879	2,892	2,751	-5.4%	-4.9%
Civil Service Agencies	183	168	182	200	226	23.4%	13.1%
DCFS	5,189	5,079	4,971	4,567	4,215	-18.8%	-7.7%
DVA***	507	637	816	813	837	65.2%	3.0%
Executive****	2,835	2,965	3,242	3,339	3,248	14.6%	-2.7%
Lt.Gov.	19	24	27	14	52	173.7%	271.4%
LWC	1,097	1,010	941	1,277	1,190	8.5%	-6.8%
OJJ	1,307	1,167	1,160	1,063	1,043	-20.2%	-1.9%
PSC	116	106	89	97	97	-16.4%	0.0%
WLF	771	776	835	858	886	15.0%	3.3%
Total	47,560	46,999	48,244	45,311	42,021	-11.6%	-7.3%

* Snapshot data was taken on June 30 of 2005, 2007, 2009, 2010, and 2011 and we did not include students, clients, and board members in this analysis.

** DOE includes Recovery School District, which was created in 2003.

*** Two veteran homes were opened between June 30, 2005 and June 30, 2011.

**** Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP), Louisiana Recovery Authority (LRA), and Disaster Recovery Unit (DRU) within the Office of Community Department (OCD) were added to Executive Department after 2005.

Note: The calculations in this appendix are based on rounded numbers.

Source: Prepared by legislative auditor's staff using data in ISIS-HR.

**APPENDIX D: Breakdown of Executive Branch Employees' Actual Compensation
(From FY2005 through FY2011)**

Executive Employees' Actual Compensation	FY2005	FY2007	FY2009	FY2010	FY2011	05/11 % Change	10/11 % Change
Salary	\$1,571,435,102	\$1,670,006,760	\$2,071,082,313	\$2,005,320,769	\$1,916,074,152	22%	-4%
Annual Rate of Pay	\$1,496,008,053	\$1,559,931,116	\$1,915,135,589	\$1,895,990,417	\$1,793,311,925	20%	-5%
Other Pay Includes the following:	\$75,427,049	\$110,075,644	\$155,946,724	\$109,330,352	\$122,762,226	63%	12%
Overtime	\$43,709,717	\$71,223,501	\$106,443,362	\$55,020,820	\$60,149,656	38%	9%
Termination Cost	\$12,573,034	\$15,104,162	\$14,932,813	\$19,522,431	\$25,704,550	104%	32%
Premium Pay	\$10,949,454	\$14,630,937	\$21,455,703	\$21,365,309	\$18,910,512	73%	-11%
Shift Differential Pay	\$4,959,842	\$5,272,189	\$6,484,946	\$6,227,477	\$5,808,365	17%	-7%
On-call Pay	\$2,068,227	\$2,188,010	\$2,505,064	\$2,495,298	\$2,484,111	20%	0%
Retirement Incentive	\$0	\$0	\$0	\$1,496,526	\$8,374,261	N/A	460%
Incentive Pay	\$0	\$0	\$2,021,633	\$1,998,442	\$372,074	N/A	-81%
Optional Pay	\$115,681	\$413,265	\$639,889	\$449,760	\$412,924	257%	-8%
Rewards and Recognition	\$434,220	\$514,670	\$635,877	\$619,572	\$371,540	-14%	-40%
Others	\$616,874	\$728,911	\$827,437	\$134,718	\$174,233	-71.8%	29.3%
Benefits	\$374,739,916	\$442,729,584	\$529,809,924	\$547,452,368	\$584,756,775	56%	7%
Health Insurance	\$121,746,814	\$160,082,411	\$188,894,493	\$189,764,032	\$176,391,298	45%	-7%
Retirement	\$230,987,869	\$257,240,720	\$308,035,582	\$326,005,476	\$377,296,176	63%	16%
Medicare	\$15,876,455	\$18,913,536	\$24,953,736	\$24,410,590	\$23,658,690	49%	-3%
Social Security	\$2,878,843	\$3,267,719	\$3,996,522	\$3,599,478	\$3,239,904	13%	-10%
Other Benefits	\$3,249,935	\$3,225,199	\$3,929,591	\$3,672,792	\$4,170,708	28%	14%
Total Executive Employees' Actual Compensation	\$1,946,175,018	\$2,112,736,345	\$2,600,892,237	\$2,552,773,137	\$2,500,830,927	28%	-2%

Note: The calculations in this appendix are based on rounded numbers.

Source: Prepared by legislative auditor's staff using data from ISIS-HR. DOTD's personnel-related expenditures are not included. We did not include students, clients, and board members in this analysis.

**APPENDIX E: Number of Employees (Headcount) in Postsecondary Education
(Snapshot as of June 30 of 2005 to 2011)**

Entity/System/Institution	As of June 30						
	2005	2007	2009	2010	2011	05/11 % Change	10/11 % Change
Board of Regents	67	84	95	85	74	10.4%	-12.9%
Louisiana Office of Student Financial Assistance	167	126	142	138	137	-18.0%	-0.7%
Louisiana Universities Marine Consortium	95	80	81	83	73	-23.2%	-12.0%
LSU - Health Care Services Division	7,944	6,279	7,572	7,327	7,165	-9.8%	-2.2%
Charity Hospital & Medical Center	3,938	1,616	2,597	2,382	2,373	-39.7%	-0.4%
Earl K. Long Medical Center	960	1,187	1,340	1,279	1,161	20.9%	-9.2%
Lallie Kemp Regional Medical Center	406	446	435	460	436	7.4%	-5.2%
Leonard J. Chabert Medical Center	832	852	926	947	965	16.0%	1.9%
LSU/Health Care Service Division Administrative	132	219	209	171	194	47.0%	13.5%
University Medical Center	768	981	1,081	1,039	956	24.5%	-8.0%
W.O. Moss Regional Medical Center	414	430	428	420	437	5.6%	4.0%
Bogalusa Medical Center	494	548	556	629	643	30.2%	2.2%
Louisiana Community and Technical College System	4,675	4,779	4,916	5,004	5,083	8.7%	1.6%
Louisiana Community/Technical College System - Board of Supervisors	47	59	73	80	79	68.1%	-1.3%
Baton Rouge Community College	311	497	552	585	527	69.5%	-9.9%
Bossier Community College	317	581	503	463	478	50.8%	3.2%
Delgado Community College	1,040	832	789	1,122	1,472	41.5%	31.2%
L. E. Fletcher Tech Community College	110	118	127	126	144	30.9%	14.3%
Louisiana Delta Community College	48	126	149	159	164	241.7%	3.1%
LCTCS Online	N/A	N/A	N/A	N/A	3	N/A	N/A
Louisiana Technical College	2,019	1,931	2,004	1,829	1,511	-25.2%	-17.4%
Nunez Community College	364	197	186	179	226	-37.9%	26.3%
River Parish Community College	78	77	80	104	152	94.9%	46.2%
South Louisiana Community College	148	195	270	180	123	-16.9%	-31.7%
Sowela Technical Community College	193	166	183	177	204	5.7%	15.3%

STAFFING, ANNUAL RATES OF PAY, PERSONNEL-RELATED
EXPENDITURES AND THE EXECUTIVE BUDGET

Entity/System/Institution	As of June 30						
	2005	2007	2009	2010	2011	05/11 % Change	10/11 % Change
Louisiana State University System	21,204	19,785	20,566	20,114	17,754	-16.3%	-11.7%
Louisiana State University System - Board of Supervisors	38	45	71	64	59	55.3%	-7.8%
E. A. Conway Medical Center	907	883	930	894	856	-5.6%	-4.3%
Huey P. Long Medical Center	499	527	568	546	506	1.4%	-7.3%
Louisiana State University A&M	5,786	5,823	5,777	5,557	5,402	-6.6%	-2.8%
LSU-Agricultural Center	1,502	1,414	1,461	1,367	1,293	-13.9%	-5.4%
LSU-Alexandria	329	335	323	289	278	-15.5%	-3.8%
LSU-Eunice	226	223	244	234	242	7.1%	3.4%
LSU-Health Sciences Center - New Orleans	4,494	3,273	3,561	3,519	2,400	-46.6%	-31.8%
LSU-Health Sciences Center - Shreveport	4,539	4,752	5,041	5,145	4,433	-2.3%	-13.8%
LSU Law Center	163	160	157	154	144	-11.7%	-6.5%
LSU-Pennington Biomedical Research Center	435	419	455	444	433	-0.5%	-2.5%
LSU-Shreveport	361	315	390	357	351	-2.8%	-1.7%
University of New Orleans	1,925	1,616	1,588	1,544	1,357	-29.5%	-12.1%
Southern University System	2,969	2,738	2,419	2,332	2,114	-28.8%	-9.3%
Southern University System - Board of Supervisors	29	29	35	54	35	20.7%	-35.2%
Southern University A&M*	2,108	1,895	1,596	1,494	1,426	-32.4%	-4.6%
Southern University - New Orleans	558	484	444	444	294	-47.3%	-33.8%
Southern University - Shreveport	274	330	344	340	359	31.0%	5.6%
University of Louisiana System	9,276	8,923	9,381	8,660	8,438	-9.0%	-2.6%
University of Louisiana System Board of Supervisors	25	25	23	22	15	-40.0%	-31.8%
Grambling State University	828	798	734	712	686	-17.1%	-3.7%
Louisiana Tech University	1,533	1,401	1,317	1,286	1,149	-25.0%	-10.7%
McNeese State University	705	634	934	889	902	27.9%	1.5%
Nicholls State University	797	792	785	559	612	-23.2%	9.5%
Northwestern State University	896	833	946	822	791	-11.7%	-3.8%
Southeastern Louisiana University	1,358	1,278	1,370	1,337	1,266	-6.8%	-5.3%
University of Louisiana - Lafayette	1,884	1,741	2,010	1,824	1,798	-4.6%	-1.4%
University of Louisiana - Monroe	1,250	1,421	1,262	1,209	1,219	-2.5%	0.8%
Total Employees in Postsecondary Education	46,397	42,794	45,172	43,743	40,838	-12.0%	-6.6%

*Southern A&M includes employees of Southern Law Center and Southern Agricultural Center.

Note: Snapshot data was taken on June 30 of 2005, 2007, 2009, 2010, and 2011. We did not include students, clients, and board members in this analysis.

Source: Prepared by legislative auditor's staff using data from DSCS.

APPENDIX F: Total Projected Annual Rate of Pay in Postsecondary Education
(Snapshot as of June 30 of 2005 to 2011)

Entity/System/Institution	As of June 30						
	2005	2007	2009	2010	2011	05/11 % Change	10/11 % Change
Board of Regents	\$3,782,932	\$4,769,745	\$5,865,512	\$5,474,537	\$4,851,151	28.2%	-11.4%
Louisiana Office of Student Financial Assistance	\$6,283,843	\$5,253,820	\$6,545,615	\$6,607,843	\$6,477,939	3.1%	-2.0%
Louisiana Universities Marine Consortium	\$3,405,951	\$3,078,840	\$3,369,285	\$3,269,529	\$3,085,503	-9.4%	-5.6%
LSU Health Care Services Division	\$269,589,884	\$250,279,082	\$332,923,947	\$320,386,937	\$311,915,648	15.7%	-2.6%
Charity Hospital & Medical Center	\$139,870,978	\$79,134,594	\$126,721,960	\$118,003,546	\$115,967,975	-17.1%	-1.7%
Earl K. Long Medical Center	\$29,346,878	\$42,897,846	\$54,425,041	\$50,827,393	\$46,149,121	57.3%	-9.2%
Lallie Kemp Regional Med Center	\$12,731,929	\$14,955,640	\$16,552,406	\$16,879,837	\$17,288,727	35.8%	2.4%
Leonard J. Chabert Medical Center	\$25,713,439	\$29,753,022	\$34,815,236	\$35,435,036	\$35,488,073	38.0%	0.1%
LSU/Health Care Services Division Administrative	\$7,068,833	\$10,837,458	\$12,640,282	\$10,770,974	\$12,524,605	77.2%	16.3%
University Medical Center	\$25,226,257	\$37,492,938	\$47,040,886	\$45,137,258	\$41,214,175	63.4%	-8.7%
W.O. Moss Regional Medical Center	\$12,282,000	\$14,535,324	\$16,205,712	\$15,857,157	\$16,393,653	33.5%	3.4%
Bogalusa Medical Center	\$17,349,570	\$20,672,259	\$24,522,425	\$27,475,736	\$26,889,321	55.0%	-2.1%
Louisiana Community and Technical College System	\$148,703,941	\$145,890,516	\$171,649,414	\$171,138,791	\$169,651,152	14.1%	-0.9%
Louisiana Community/Technical College System - Board of Supervisors	\$2,841,927	\$3,825,721	\$5,215,575	\$5,950,689	\$5,921,506	108.4%	-0.5%
Baton Rouge Community College	\$7,844,803	\$11,393,612	\$15,554,961	\$16,899,230	\$16,287,672	107.6%	-3.6%
Bossier Community College	\$10,317,357	\$12,811,820	\$15,130,993	\$14,406,407	\$13,896,367	34.7%	-3.5%
Delgado Community College	\$37,856,256	\$30,994,173	\$37,787,920	\$40,782,324	\$47,917,414	26.6%	17.5%
L.E. Fletcher Technical Community College	\$2,926,639	\$4,081,164	\$4,485,759	\$4,304,866	\$4,662,915	59.3%	8.3%
Louisiana Delta Community College	\$1,026,222	\$2,398,376	\$3,647,722	\$3,945,371	\$5,516,123	437.5%	39.8%
LCTCS Online	N/A	N/A	N/A	N/A	\$265,000	N/A	N/A
Louisiana Technical College	\$68,504,978	\$65,963,212	\$72,375,044	\$67,001,938	\$55,001,466	-19.7%	-17.9%
Nunez Community College	\$6,391,377	\$3,986,552	\$5,459,282	\$5,252,890	\$5,348,675	-16.3%	1.8%

STAFFING, ANNUAL RATES OF PAY, PERSONNEL-RELATED
EXPENDITURES AND THE EXECUTIVE BUDGET

Entity/System/Institution	As of June 30						
	2005	2007	2009	2010	2011	05/11 % Change	10/11 % Change
Louisiana Community and Technical College System (Cont.)							
River Parish Community College	\$1,873,961	\$1,960,266	\$2,081,226	\$2,680,979	\$4,559,133	143.3%	70.1%
South Louisiana Community College	\$2,358,965	\$3,040,050	\$3,824,158	\$4,008,090	\$4,064,524	72.3%	1.4%
Sowela Technical Community College	\$6,761,457	\$5,435,571	\$6,086,772	\$5,906,008	\$6,210,356	-8.2%	5.2%
Louisiana State University System	\$895,538,816	\$905,975,060	\$1,043,019,860	\$1,024,309,993	\$917,177,856	2.4%	-10.5%
LSU System - Board of Supervisors	\$3,439,897	\$4,408,503	\$7,446,769	\$6,859,101	\$6,586,725	91.5%	-4.0%
E.A. Conway Medical Center	\$29,997,859	\$31,250,055	\$36,018,618	\$35,175,987	\$33,349,566	11.2%	-5.2%
Huey P. Long Medical Center	\$16,059,509	\$19,373,132	\$22,349,174	\$21,448,013	\$20,112,665	25.2%	-6.2%
Louisiana State University A&M	\$261,091,640	\$279,192,701	\$314,383,234	\$305,162,000	\$297,815,385	14.1%	-2.4%
LSU Agricultural Center	\$64,404,634	\$64,394,355	\$73,231,712	\$68,692,560	\$64,898,882	0.8%	-5.5%
LSU-Alexandria	\$9,087,299	\$9,853,206	\$10,685,131	\$10,057,838	\$9,757,634	7.4%	-3.0%
LSU-Eunice	\$6,873,400	\$7,029,209	\$7,614,268	\$7,481,417	\$7,316,758	6.5%	-2.2%
LSU Health Sciences Center - New Orleans	\$205,518,226	\$173,884,080	\$205,018,250	\$203,067,388	\$152,037,231	-26.0%	-25.1%
LSU Health Sciences Center - Shreveport	\$181,944,542	\$203,133,374	\$234,726,438	\$243,097,783	\$214,609,977	18.0%	-11.7%
LSU Law Center	\$8,210,197	\$8,722,600	\$8,852,042	\$9,061,219	\$8,436,212	2.8%	-6.9%
LSU - Pennington Biomedical Research Center	\$20,404,890	\$22,725,184	\$26,791,260	\$26,063,070	\$25,762,631	26.3%	-1.2%
LSU-Shreveport	\$12,992,007	\$12,940,028	\$17,289,756	\$16,070,125	\$16,223,143	24.9%	1.0%
University of New Orleans	\$75,514,717	\$69,068,634	\$78,613,207	\$72,073,491	\$60,271,046	-20.2%	-16.4%
Southern University System	\$95,589,195	\$95,755,735	\$98,320,309	\$95,013,012	\$88,323,982	-7.6%	-7.0%
Southern University System - Board of Supervisors	\$1,886,077	\$1,867,779	\$2,448,582	\$3,251,294	\$2,677,981	42.0%	-17.6%
Southern University A&M**	\$68,655,343	\$66,928,962	\$68,268,820	\$64,559,578	\$62,597,188	-8.8%	-3.0%
Southern University - New Orleans	\$16,859,524	\$16,722,688	\$16,228,217	\$16,202,830	\$11,719,319	-30.5%	-27.7%
Southern University - Shreveport	\$8,188,251	\$10,236,306	\$11,374,690	\$10,999,310	\$11,329,493	38.4%	3.0%

Entity/System/Institution	As of June 30						
	2005	2007	2009	2010	2011	05/11 % Change	10/11 % Change
University of Louisiana System	\$344,652,122	\$351,555,661	\$404,936,154	\$374,520,572	\$365,556,082	6.1%	-2.4%
University of Louisiana System Board of Supervisors	\$1,639,208	\$2,051,279	\$2,363,004	\$2,331,723	\$1,662,978	1.5%	-28.7%
Grambling State University	\$26,704,354	\$32,187,183	\$33,415,798	\$33,548,114	\$32,306,263	21.0%	-3.7%
Louisiana Tech University	\$49,975,350	\$51,526,699	\$55,729,588	\$55,558,747	\$52,348,018	4.7%	-5.8%
McNeese State University	\$22,640,086	\$25,767,977	\$41,377,968	\$38,259,258	\$35,597,029	57.2%	-7.0%
Nicholls State University	\$27,757,775	\$29,131,670	\$33,303,225	\$17,031,091	\$17,286,082	-37.7%	1.5%
Northwestern State University	\$31,332,469	\$30,588,847	\$41,460,229	\$37,783,627	\$39,007,499	24.5%	3.2%
Southeastern Louisiana University	\$71,906,148	\$58,028,479	\$49,114,042	\$46,847,809	\$43,439,567	-39.6%	-7.3%
University of Louisiana - Lafayette	\$67,905,083	\$73,690,636	\$94,907,555	\$92,429,476	\$91,878,736	35.3%	-0.6%
University of Louisiana - Monroe	\$44,791,648	\$48,582,891	\$53,264,744	\$50,730,728	\$52,029,909	16.2%	2.6%
Total Employees in Postsecondary Education	\$1,767,546,684	\$1,762,558,460	\$2,066,630,095	\$2,000,721,216	\$1,867,039,313	5.6%	-6.7%
<p>* Snapshot data was taken on June 30 of 2005, 2007, 2009, 2010, and 2011. We did not include students, clients, and board members in this analysis.</p> <p>**Southern A&M includes employees of Southern Law Center and Southern Agricultural Center.</p> <p>Note: The calculations in this appendix are based on rounded numbers.</p> <p>Source: Prepared by legislative auditor's staff using data from DSCS.</p>							

APPENDIX G: TO and Non-TO Employees by Executive Agency
(Snapshot as of June 30 of 2005 to 2011)

Agency	As of June 30											
	2005		2007		2009		2010		2011		05/11 % Change	
	Non-TO	TO	Non-TO	TO	Non-TO	TO	Non-TO	TO	Non-TO	TO	Non-TO	TO
CRT	424	648	346	644	338	643	283	641	275	590	-35.1%	-9.0%
DAF	592	812	368	778	303	702	220	627	177	573	-70.1%	-29.4%
LED	5	78	4	86	1	125	1	117	3	116	-40.0%	48.7%
DEQ	18	980	17	917	13	891	8	849	10	755	-44.4%	-23.0%
DHH	1,630	11,414	1,932	10,606	2,021	10,892	1,879	9,650	1,814	8,023	11.3%	-29.7%
DNR	22	494	12	481	8	488	5	370	3	377	-86.4%	-23.7%
DOC	283	6,192	231	5,893	321	5,970	72	5,753	72	5,242	-74.6%	-15.3%
DOE*	307	1,676	1,671	1,511	2,189	1,531	1,895	1,366	1,670	1,341	444.0%	-20.0%
DOI	22	266	20	264	0	262	3	255	7	255	-68.2%	-4.1%
DOJ	30	436	25	469	32	474	18	476	23	475	-23.3%	8.9%
DOR	140	883	155	849	93	828	74	786	74	761	-47.1%	-13.8%
SOS	450	271	408	313	531	325	501	319	460	304	2.2%	12.2%
Treasury	19	54	13	62	25	61	24	59	29	59	52.6%	9.3%
DOTD	0	5,053	16	4,642	16	4,695	0	4,497	0	4,481	0.0%	-11.3%
DPS	78	2,841	77	2,778	73	2,822	103	2,813	154	2,624	97.4%	-7.6%
Civil Service Agencies	54	165	60	155	58	169	51	183	53	208	-1.9%	26.1%
DCFS	76	5,113	125	4,954	110	4,865	299	4,275	285	3,940	275.0%	-22.9%
DVA	64	471	84	592	60	783	50	787	65	804	1.6%	70.7%
Executive**	355	2,583	409	2,624	537	2,770	578	2,807	590	2,711	66.2%	5.0%
Lt. Gov.	6	13	13	11	6	21	6	8	45	7	650.0%	-46.2%
LWC	54	1,069	97	942	95	877	159	1,142	156	1,044	188.9%	-2.3%
OJJ	96	1,222	59	1,112	63	1,099	36	1,033	49	1,005	-49.0%	-17.8%
PSC	1	115	2	105	0	89	2	95	1	96	0.0%	-16.5%
WLF	19	752	32	744	81	756	100	763	131	758	589.5%	0.8%
Total	4,745	43,601	6,176	41,532	6,974	42,138	6,367	39,671	6,146	36,549	29.5%	-16.2%

* DOE includes Recovery School District which was created in 2003. All of RSD's employees are non-TO employees.

** Executive includes Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) which was moved to the Governor's Office in 2006.

GOHSEP had 390 employees as of June 30, 2011, of which, 272 were non-TO employees.

Note: Snapshot data was taken on June 30 of 2005, 2007, 2009, 2010, and 2011. We did not include students, clients, and board members in this analysis.

Source: Prepared by legislative auditor's staff using the data in ISIS-HR.