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Performance-Related Problems Identified in State and Local Government

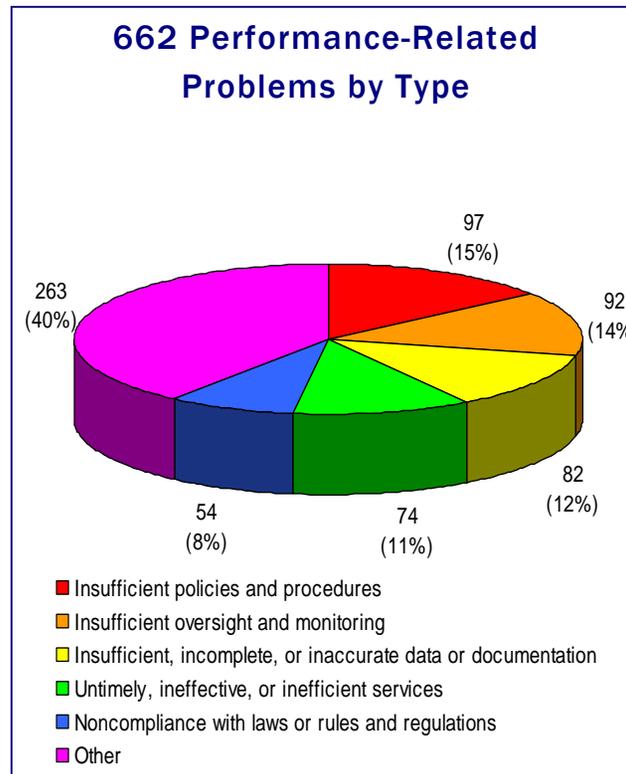
November 2002 Through
October 2007

What Types of Performance Related Problems Occurred in State and Local Government Over the Past Five Years?

From November 2002 through October 2007, the Performance Audit Division of the Louisiana Legislative Auditor issued 48 performance audits and examinations that contained findings with recommendations for corrective action. These reports contained 554 findings. We categorized the findings into 41 types, or problem areas. It should be noted that the responsible entities may have corrected some or all of the problems since the reports were issued. This information provides policy makers and program officials with information to help them improve effectiveness, efficiency, and accountability in state and local government.

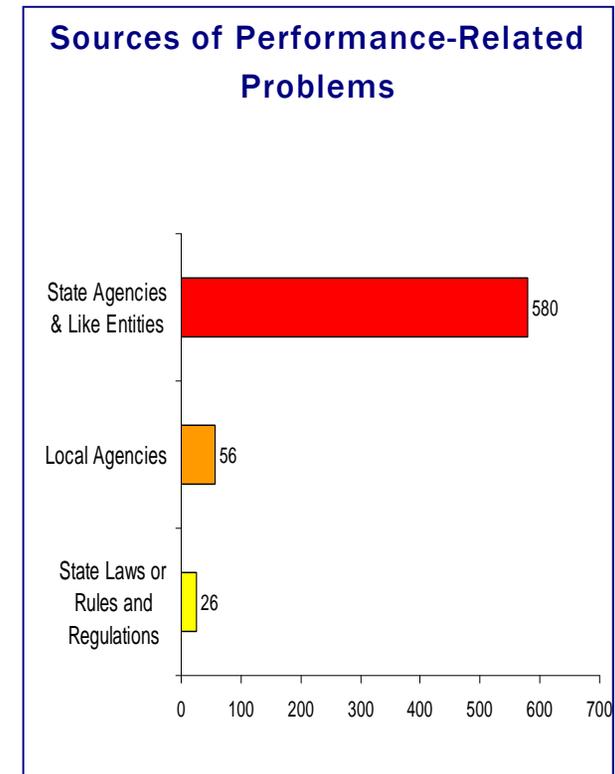
Some findings addressed more than one problem area. As a result, we identified a total of 662 individual performance-related problems that occurred over the last five years. The five most commonly noted types of problems are as follows:

1. Insufficient policies and procedures
2. Insufficient oversight and monitoring
3. Insufficient, incomplete, or inaccurate data or documentation
4. Untimely, ineffective, or inefficient services
5. Noncompliance with laws or rules and regulations



Where Did the Problems Occur?

By far, most of the 662 individual performance-related problems we identified dealt with deficiencies in the management and/or operations of state government agencies and like entities. A smaller number of problems dealt with deficiencies in the management and/or operations of local government agencies. A relatively few number of problems dealt with deficiencies in the way state laws or rules and regulations were written.



Office of Legislative Auditor

Steve J. Theriot, CPA, Legislative Auditor

Performance-Related Problems Identified in State and Local Government Over Past Five Years

Information Report



March 2008

This report reviews 48 performance audits and other examinations issued by the Performance Audit Division of the Louisiana Legislative Auditor from November 2002 through October 2007. The purpose of the report is to identify the types of performance-related problems that have occurred in state and local government over the past five years. Identifying these problem areas provides policy makers and program officials with information to help them improve effectiveness, efficiency, and accountability in state and local government.

Results

We identified 41 problem areas addressed by the findings in the 48 reports covered by this information report. The five most commonly noted types of problems are as follows:

- Insufficient policies and procedures
- Insufficient oversight and monitoring
- Insufficient, incomplete, or inaccurate data or documentation
- Untimely, ineffective, or inefficient services
- Noncompliance with laws or rules and regulations

I hope this information will benefit you in your legislative decision-making process.

Sincerely,

A handwritten signature in blue ink, appearing to read "Steve J. Theriot", is written over a light blue circular background.

Steve J. Theriot, CPA
Legislative Auditor

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What Types of Performance-Related Problems Occurred in State and Local Government Over the Last Five Years?

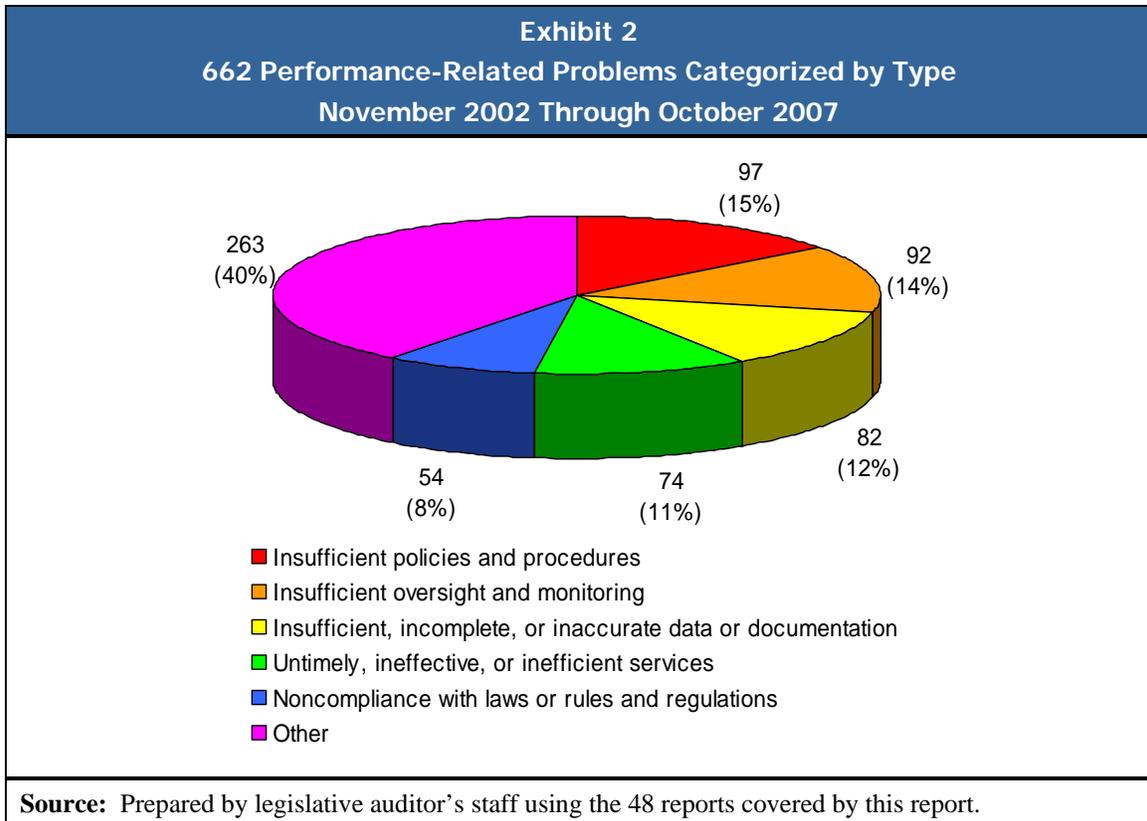
From November 2002 through October 2007, the Performance Audit Division of the Louisiana Legislative Auditor issued 48 performance audits and examinations that contained findings with recommendations for corrective action. Appendix A lists the 48 reports and their issue dates. We examined the reports and identified a total of 554 findings. We categorized the findings into 41 types, or problem areas. Exhibit 1 shows the 41 performance-related problem areas into which we grouped the various findings. It should be noted that the responsible entities may have corrected some or all of the problems identified in the 48 reports since they were issued.

Exhibit 1 41 Problem Areas and Frequency of Occurrence Identified in 48 Reports November 2002 Through October 2007	
Problem Areas and Frequency of Occurrence	Report Numbers (See Appendix A for report titles.)
Most Commonly Noted Problem Areas	
Insufficient policies and procedures (15%)	2, 5, 6, 7, 12, 14, 15, 17, 20, 24, 25, 26, 28, 29, 30, 31, 34, 36, 38, 39, 40, 41, 43, 44, 45, 46, 47, 48
Insufficient oversight and monitoring (14%)	2, 3, 5, 6, 7, 9, 11, 12, 14, 15, 16, 19, 20, 22, 23, 24, 25, 28, 29, 30, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48
Insufficient, incomplete, or inaccurate data or documentation (12%)	2, 3, 4, 5, 6, 7, 8, 11, 13, 15, 17, 18, 20, 22, 23, 24, 25, 28, 29, 32, 33, 34, 35, 37, 38, 39, 40, 42, 43, 44, 45, 46, 47, 48
Untimely, ineffective, or inefficient services (11%)	6, 10, 15, 16, 17, 19, 20, 22, 23, 24, 25, 28, 29, 31, 32, 34, 36, 38, 39, 40, 41, 43, 46, 47
Noncompliance with laws or rules and regulations (8%)	10, 11, 15, 25, 27, 28, 31, 32, 33, 35, 38, 39, 44, 45, 46, 48
Other Problem Areas	
Insufficient laws or rules and regulations (4%)	11, 15, 17, 22, 27, 28, 40, 43, 45, 47, 48
Noncompliance with policies and procedures (3%)	4, 6, 7, 12, 24, 25, 28, 32, 34, 37, 43, 46, 47, 48
Lack of readily available or easily accessible information (3%)	7, 8, 14, 20, 21, 23, 28, 29, 30, 33, 38, 41, 42, 46, 47
Insufficient reporting (3%)	1, 8, 9, 15, 21, 22, 24, 26, 30, 31, 32, 33, 35, 46, 47
Dissatisfied stakeholders (2%)	5, 42, 46, 47
Insufficient technology (2%)	14, 20, 25, 28, 39, 46, 47
Insufficient, incomplete, or inaccurate performance data (e.g., mission, goals, objectives, or performance indicators) (2%)	1, 13, 17, 20, 23, 29, 32, 34, 36, 37, 40, 42

Exhibit 1 (Cont.) 41 Problem Areas and Frequency of Occurrence Identified in 48 Reports November 2002 Through October 2007	
Problem Areas and Frequency of Occurrence	Report Numbers (See Appendix A for report titles.)
Other Problem Areas (Cont.)	
Lack of effective communication (2%)	5, 20, 23, 25, 28, 34, 41, 42, 45, 46, 47
Insufficient coordination of efforts or services (2%)	11, 17, 18, 28, 41, 45, 46, 47, 48
Insufficient planning (2%)	2, 16, 18, 33, 46, 47
Insufficient grant agreement or contract provisions (2%)	14, 19, 30, 31, 43, 46, 48
Insufficient resources (e.g., funding or employees) (2%)	14, 16, 23, 38, 40, 43, 44, 46
Unclear, cumbersome, or restrictive laws or rules and regulations (1%)	15, 22, 27, 28, 40, 43, 45
Inequitable or inconsistent processes (1%)	13, 25, 28, 45, 46
Insufficient training (1%)	3, 12, 20, 46, 47
Insufficient or unrealistic performance targets (1%)	3, 6, 12, 24, 29, 34
Unclear, cumbersome, or restrictive policies and procedures (1%)	2, 3, 6, 25, 46
Insufficient agency commitment (1%)	16, 23, 36, 44
Insufficient information systems controls (1%)	23, 28, 33, 38
Duplicative or overlapping efforts or services (< 1%)	28, 46, 48
Insufficient maintenance or safeguarding of assets (< 1%)	17, 41
Incorrect grant award or tax credit amounts (< 1%)	2, 11
Ineligible grant recipients (< 1%)	2, 3
Lack of formal agreements (< 1%)	14
Lack of full cooperation with auditors (< 1%)	43, 48
Lack of full implementation of programs or planned activities (< 1%)	16
Unachieved program targets (< 1%)	20, 31
Unclear, cumbersome, or restrictive grant agreement or contract provisions (< 1%)	19
Questionable expenses or invoices (< 1%)	43
Costly laws or rules and regulations (< 1%)	44

Exhibit 1 (Cont.) 41 Problem Areas and Frequency of Occurrence Identified in 48 Reports November 2002 Through October 2007	
Problem Areas and Frequency of Occurrence	Report Numbers (See Appendix A for report titles.)
Other Problem Areas (Cont.)	
Fragmented services (< 1%)	28
Insufficient dissemination of information (< 1%)	28
Insufficient job descriptions (< 1%)	47
Noncompliance with grant agreement or contract provisions (< 1%)	2
Potential ethics violation (< 1%)	46
Source: Prepared by legislative auditor's staff using the 48 reports covered by this report.	

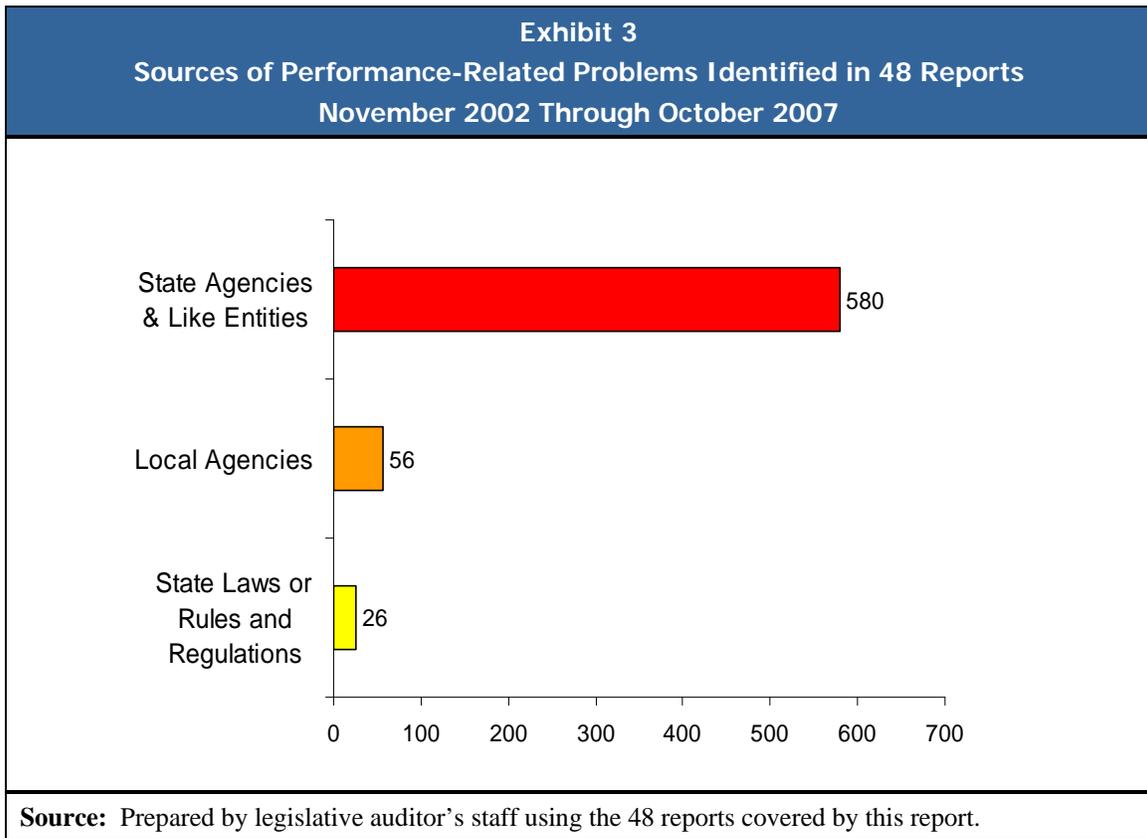
Some findings addressed more than one problem area. As a result, we identified a total of 662 individual performance-related problems that occurred over the last five years. Exhibit 2 graphically displays the information in Exhibit 1 by showing the 662 problems, by type, that were cited in the reports.



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Where Did the Problems Occur?

By far, most of the 662 individual performance-related problems we identified dealt with deficiencies in the management and/or operations of state government agencies and like entities. A smaller number of problems dealt with deficiencies in the management and/or operations of local government agencies. A relatively few number of problems dealt with deficiencies in the way state laws or rules and regulations were written. Exhibit 3 shows the sources of the problems identified in the 48 reports.



We also grouped the problem areas by type of entity to show the major problems experienced by each type. The entity types we used in this categorization are as follows:

- State government agencies and like entities
- Colleges and universities
- Retirement systems and member agencies
- Local government agencies

Exhibit 4 shows the problem areas associated with each type of entity.

Exhibit 4 Problem Areas Sorted by Type of Entity November 2002 Through October 2007		
Entities	Problem Areas	
State Government Agencies and Like Entities		
Division of Administration	<ul style="list-style-type: none"> ▪ Insufficient information systems controls ▪ Insufficient oversight and monitoring ▪ Insufficient planning ▪ Insufficient policies and procedures ▪ Insufficient reporting ▪ Insufficient, incomplete, or inaccurate data or documentation ▪ Insufficient, incomplete, or inaccurate performance data (e.g., mission, goals, objectives, or performance indicators) 	<ul style="list-style-type: none"> ▪ Lack of effective communication ▪ Lack of readily available or easily accessible information ▪ Noncompliance with laws or rules and regulations ▪ Noncompliance with policies and procedures ▪ Unrealistic or insufficient performance targets ▪ Untimely, ineffective, or inefficient services
Department of Culture, Recreation and Tourism	<ul style="list-style-type: none"> ▪ Insufficient coordination of efforts or services ▪ Insufficient laws or rules and regulations ▪ Insufficient maintenance or safeguarding of assets ▪ Insufficient policies and procedures 	<ul style="list-style-type: none"> ▪ Insufficient, incomplete, or inaccurate data or documentation ▪ Insufficient, incomplete, or inaccurate performance data (e.g., mission, goals, objectives, or performance indicators) ▪ Untimely, ineffective, or inefficient services
Department of Economic Development	<ul style="list-style-type: none"> ▪ Incorrect grant award or tax credit amounts ▪ Ineligible grant recipients ▪ Insufficient coordination of efforts or services ▪ Insufficient oversight and monitoring ▪ Insufficient planning ▪ Insufficient policies and procedures ▪ Insufficient reporting ▪ Insufficient technology ▪ Insufficient, incomplete, or inaccurate data or documentation 	<ul style="list-style-type: none"> ▪ Insufficient, incomplete, or inaccurate performance data (e.g., mission, goals, objectives, or performance indicators) ▪ Noncompliance with grant agreement or contract provisions ▪ Noncompliance with laws or rules and regulations ▪ Noncompliance with policies and procedures ▪ Unclear, cumbersome, or restrictive policies and procedures ▪ Untimely, ineffective, or inefficient services
Department of Environmental Quality	<ul style="list-style-type: none"> ▪ Insufficient oversight and monitoring ▪ Insufficient policies and procedures ▪ Insufficient technology ▪ Insufficient training ▪ Insufficient, incomplete, or inaccurate data or documentation ▪ Insufficient, incomplete, or inaccurate performance data (e.g., mission, goals, objectives, or performance indicators) 	<ul style="list-style-type: none"> ▪ Lack of effective communication ▪ Lack of readily available or easily accessible information ▪ Unachieved program targets ▪ Untimely, ineffective, or inefficient services

Exhibit 4 (Cont.) Problem Areas Sorted by Type of Entity November 2002 Through October 2007		
Entities	Problem Areas	
State Government Agencies and Like Entities (Cont.)		
Department of Health and Hospitals	<ul style="list-style-type: none"> ▪ Duplicative or overlapping efforts or services ▪ Fragmented services ▪ Inequitable or inconsistent process ▪ Insufficient coordination of efforts or services ▪ Insufficient dissemination of information ▪ Insufficient information systems controls ▪ Insufficient laws or rules and regulations ▪ Insufficient oversight and monitoring ▪ Insufficient policies and procedures ▪ Insufficient technology 	<ul style="list-style-type: none"> ▪ Insufficient, incomplete, or inaccurate data or documentation ▪ Insufficient, incomplete, or inaccurate performance data (e.g., mission, goals, objectives, or performance indicators) ▪ Lack of effective communication ▪ Lack of readily available or easily accessible information ▪ Noncompliance with laws or rules and regulations ▪ Noncompliance with policies and procedures ▪ Untimely, ineffective, or inefficient services
Department of Insurance	<ul style="list-style-type: none"> ▪ Insufficient oversight and monitoring ▪ Insufficient reporting ▪ Insufficient, incomplete, or inaccurate data or documentation 	<ul style="list-style-type: none"> ▪ Untimely, ineffective, or inefficient services
Department of Justice	<ul style="list-style-type: none"> ▪ Insufficient reporting 	<ul style="list-style-type: none"> ▪ Lack of readily available or easily accessible information
Department of Natural Resources	<ul style="list-style-type: none"> ▪ Insufficient laws or rules and regulations ▪ Insufficient oversight and monitoring ▪ Insufficient policies and procedures ▪ Insufficient resources (e.g., funding or employees) ▪ Insufficient, incomplete, or inaccurate data or documentation 	<ul style="list-style-type: none"> ▪ Insufficient, incomplete, or inaccurate performance data (e.g., mission, goals, objectives, or performance indicators) ▪ Noncompliance with laws or rules and regulations ▪ Untimely, ineffective, or inefficient services
Department of Public Safety	<ul style="list-style-type: none"> ▪ Insufficient agency commitment ▪ Insufficient oversight and monitoring ▪ Insufficient policies and procedures ▪ Insufficient, incomplete, or inaccurate performance data (e.g., mission, goals, objectives, or performance indicators) 	<ul style="list-style-type: none"> ▪ Untimely, ineffective, or inefficient services
Department of Revenue	<ul style="list-style-type: none"> ▪ Insufficient coordination of efforts or services ▪ Insufficient oversight and monitoring ▪ Insufficient policies and procedures 	<ul style="list-style-type: none"> ▪ Insufficient, incomplete, or inaccurate data or documentation ▪ Untimely, ineffective, or inefficient services
Department of the Treasury	<ul style="list-style-type: none"> ▪ Insufficient information systems controls ▪ Insufficient oversight and monitoring ▪ Insufficient policies and procedures ▪ Insufficient resources (e.g., funding or employees) ▪ Insufficient, incomplete, or inaccurate data or documentation 	<ul style="list-style-type: none"> ▪ Lack of readily available or easily accessible information ▪ Noncompliance with laws or rules and regulations ▪ Untimely, ineffective, or inefficient services

Exhibit 4 (Cont.) Problem Areas Sorted by Type of Entity November 2002 Through October 2007		
Entities	Problem Areas	
State Government Agencies and Like Entities (Cont.)		
Department of Transportation and Development	<ul style="list-style-type: none"> ▪ Insufficient agency commitment ▪ Insufficient information systems controls ▪ Insufficient oversight and monitoring ▪ Insufficient policies and procedures ▪ Insufficient resources (e.g., funding or employees) ▪ Insufficient, incomplete, or inaccurate data or documentation ▪ Insufficient, incomplete, or inaccurate performance data (e.g., mission, goals, objectives, or performance indicators) 	<ul style="list-style-type: none"> ▪ Lack of effective communication ▪ Lack of readily available or easily accessible information ▪ Unrealistic or insufficient performance targets ▪ Untimely, ineffective, or inefficient services
Executive Department	<ul style="list-style-type: none"> ▪ Duplicative or overlapping efforts or services ▪ Insufficient coordination of efforts or services ▪ Insufficient grant agreement or contract provisions ▪ Insufficient oversight and monitoring 	<ul style="list-style-type: none"> ▪ Insufficient policies and procedures ▪ Insufficient, incomplete, or inaccurate data or documentation ▪ Noncompliance with laws or rules and regulations ▪ Noncompliance with policies and procedures
Louisiana Citizens Property Insurance Corporation	<ul style="list-style-type: none"> ▪ Noncompliance with laws or rules and regulations 	<ul style="list-style-type: none"> ▪ Untimely, ineffective, or inefficient services
Louisiana Economic Development Corporation	<ul style="list-style-type: none"> ▪ Insufficient, incomplete or inaccurate data or documentation ▪ Noncompliance with laws or rules and regulations 	<ul style="list-style-type: none"> ▪ Noncompliance with policies and procedures ▪ Untimely, ineffective, or inefficient services
Louisiana Housing Finance Agency	<ul style="list-style-type: none"> ▪ Inequitable or inconsistent process ▪ Insufficient oversight and monitoring ▪ Insufficient policies and procedures ▪ Insufficient technology ▪ Insufficient, incomplete, or inaccurate data or documentation ▪ Lack of effective communication 	<ul style="list-style-type: none"> ▪ Noncompliance with laws or rules and regulations ▪ Noncompliance with policies and procedures ▪ Unclear, cumbersome, or restrictive policies and procedures ▪ Untimely, ineffective, or inefficient services
Louisiana Property Assistance Agency	<ul style="list-style-type: none"> ▪ Insufficient oversight and monitoring ▪ Insufficient reporting ▪ Insufficient, incomplete, or inaccurate data or documentation 	<ul style="list-style-type: none"> ▪ Noncompliance with laws or rules and regulations
Louisiana Public Service Commission	<ul style="list-style-type: none"> ▪ Insufficient grant agreement or contract provisions ▪ Insufficient oversight and monitoring ▪ Insufficient policies and procedures ▪ Insufficient resources (e.g., funding or employees) ▪ Insufficient, incomplete, or inaccurate data or documentation 	<ul style="list-style-type: none"> ▪ Lack of full cooperation with auditors ▪ Noncompliance with policies and procedures ▪ Potential ethics violation ▪ Untimely, ineffective, or inefficient services

Exhibit 4 (Cont.) Problem Areas Sorted by Type of Entity November 2002 Through October 2007		
Entities	Problem Areas	
State Government Agencies and Like Entities (Cont.)		
Louisiana Stadium and Exposition District	<ul style="list-style-type: none"> ▪ Insufficient grant agreement or contract provisions ▪ Insufficient oversight and monitoring ▪ Lack of full cooperation with auditors 	<ul style="list-style-type: none"> ▪ Unclear, cumbersome, or restrictive grant agreement or contract provisions ▪ Untimely, ineffective, or inefficient services
Louisiana Tax Commission	<ul style="list-style-type: none"> ▪ Insufficient oversight and monitoring ▪ Insufficient policies and procedures ▪ Lack of effective communication 	<ul style="list-style-type: none"> ▪ Noncompliance with laws or rules and regulations
Office of Community Development	<ul style="list-style-type: none"> ▪ Dissatisfied stakeholders ▪ Ineligible grant recipients ▪ Insufficient oversight and monitoring ▪ Insufficient policies and procedures ▪ Insufficient reporting ▪ Insufficient training ▪ Insufficient, incomplete, or inaccurate data or documentation ▪ Insufficient, incomplete, or inaccurate performance data (e.g., mission, goals, objectives, or performance indicators) 	<ul style="list-style-type: none"> ▪ Lack of effective communication ▪ Lack of readily available or easily accessible information ▪ Noncompliance with policies and procedures ▪ Unclear, cumbersome, or restrictive policies and procedures ▪ Unrealistic or insufficient performance targets ▪ Untimely, ineffective, or inefficient services
Louisiana Community and Technical College System	<ul style="list-style-type: none"> ▪ Dissatisfied stakeholders ▪ Duplicative or overlapping efforts or services ▪ Inequitable or inconsistent process ▪ Insufficient agency commitment ▪ Insufficient coordination of efforts or services ▪ Insufficient grant agreement or contract provisions ▪ Insufficient oversight and monitoring ▪ Insufficient planning ▪ Insufficient policies and procedures ▪ Insufficient reporting ▪ Insufficient resources (e.g., funding or employees) ▪ Insufficient technology 	<ul style="list-style-type: none"> ▪ Insufficient training ▪ Insufficient, incomplete, or inaccurate data or documentation ▪ Lack of effective communication ▪ Lack of full implementation of programs or planned activities ▪ Lack of readily available or easily accessible information ▪ Noncompliance with laws or rules and regulations ▪ Noncompliance with policies and procedures ▪ Potential ethics violation ▪ Unclear, cumbersome, or restrictive policies and procedures ▪ Untimely, ineffective, or inefficient services
Louisiana State University Agricultural Center	<ul style="list-style-type: none"> ▪ Dissatisfied stakeholders ▪ Insufficient oversight and monitoring ▪ Insufficient, incomplete, or inaccurate data or documentation ▪ Insufficient, incomplete, or inaccurate performance data (e.g., mission, goals, objectives, or performance indicators) 	<ul style="list-style-type: none"> ▪ Lack of effective communication ▪ Lack of readily available or easily accessible information
Southern University Agricultural Research and Extension Center	<ul style="list-style-type: none"> ▪ Insufficient coordination of efforts or services ▪ Insufficient maintenance or safeguarding of assets ▪ Insufficient oversight and monitoring ▪ Insufficient policies and procedures 	<ul style="list-style-type: none"> ▪ Lack of effective communication ▪ Lack of readily available or easily accessible information ▪ Untimely, ineffective, or inefficient services

Exhibit 4 (Cont.) Problem Areas Sorted by Type of Entity November 2002 Through October 2007		
Entities	Problem Areas	
Colleges and Universities		
University of Louisiana System	<ul style="list-style-type: none"> ▪ Dissatisfied stakeholders ▪ Insufficient coordination of efforts or services ▪ Insufficient job descriptions ▪ Insufficient oversight and monitoring ▪ Insufficient planning ▪ Insufficient policies and procedures ▪ Insufficient reporting ▪ Insufficient technology 	<ul style="list-style-type: none"> ▪ Insufficient training ▪ Insufficient, incomplete, or inaccurate data or documentation ▪ Lack of effective communication ▪ Lack of readily available or easily accessible information ▪ Noncompliance with policies and procedures ▪ Untimely, ineffective, or inefficient services
Retirement Systems and Member Agencies		
Louisiana School Employees' Retirement System	<ul style="list-style-type: none"> ▪ Insufficient grant agreement or contract provisions ▪ Insufficient oversight and monitoring ▪ Insufficient policies and procedures ▪ Insufficient reporting 	<ul style="list-style-type: none"> ▪ Lack of readily available or easily accessible information ▪ Noncompliance with laws or rules and regulations
Louisiana State Employees' Retirement System	<ul style="list-style-type: none"> ▪ Insufficient policies and procedures ▪ Insufficient reporting ▪ Noncompliance with laws or rules and regulations 	
State Police Pension and Retirement System	<ul style="list-style-type: none"> ▪ Insufficient grant agreement or contract provisions ▪ Insufficient policies and procedures ▪ Insufficient reporting 	<ul style="list-style-type: none"> ▪ Noncompliance with laws or rules and regulations ▪ Unachieved program targets ▪ Untimely, ineffective, or inefficient services
Teachers' Retirement System of Louisiana	<ul style="list-style-type: none"> ▪ Insufficient oversight and monitoring ▪ Insufficient policies and procedures ▪ Insufficient reporting ▪ Insufficient, incomplete, or inaccurate data or documentation 	<ul style="list-style-type: none"> ▪ Noncompliance with policies and procedures ▪ Unrealistic or insufficient performance targets ▪ Untimely, ineffective, or inefficient services
Member Agencies	<ul style="list-style-type: none"> ▪ Noncompliance with laws or rules and regulations 	

Exhibit 4 (Cont.) Problem Areas Sorted by Type of Entity November 2002 Through October 2007		
Entities	Problem Areas	
Local Government Agencies		
Assessors	<ul style="list-style-type: none"> ▪ Inequitable or inconsistent process ▪ Insufficient agency commitment ▪ Insufficient coordination of efforts or services ▪ Insufficient oversight and monitoring ▪ Insufficient policies and procedures 	<ul style="list-style-type: none"> ▪ Insufficient resources (e.g., funding or employees) ▪ Insufficient, incomplete, or inaccurate data or documentation ▪ Noncompliance with laws or rules and regulations
Levee Districts	<ul style="list-style-type: none"> ▪ Insufficient grant agreement or contract provisions ▪ Insufficient oversight and monitoring ▪ Insufficient policies and procedures 	<ul style="list-style-type: none"> ▪ Insufficient technology ▪ Lack of formal agreements ▪ Lack of readily available or easily accessible information
Municipalities	<ul style="list-style-type: none"> ▪ Insufficient reporting ▪ Insufficient, incomplete, or inaccurate data or documentation 	<ul style="list-style-type: none"> ▪ Lack of readily available or easily accessible information
Source: Prepared by legislative auditor's staff using the 48 reports covered by this report.		

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Appendix A

Appendix A 48 Performance Audits and Other Examinations Covered by This Report Issued November 2002 Through October 2007		
Report Number	Report Title	Date Issued
1	Road Home Program, Pipeline Reliability	October 31, 2007
2	Louisiana Department of Economic Development, Business Recovery Grant and Loan Program - First Round Grant Awards	October 24, 2007
3	Road Home Program, Additional Compensation Grant Documentation	October 17, 2007
4	Road Home Program, Review of LMI Determination	September 12, 2007
5	Road Home Program, Resolution Process	July 25, 2007
6	Road Home Program, Pre-Closing Process	July 5, 2007
7	Road Home Program, Review of Policy Change Approval Process	June 13, 2007
8	Excessive Fine Enforcement, Response to HCR 204	June 6, 2007
9	Road Home Program, ICF Contract and Deliverables	May 30, 2007
10	Louisiana Citizens Property Insurance Corporation, Rate Setting	May 22, 2007
11	Departments of Economic Development and Revenue, Motion Picture Tax Credits	April 18, 2007
12	Road Home Housing Assistance Centers	March 28, 2007
13	Department of Health and Hospitals, Office of Public Health Laboratory	March 7, 2007
14	Levee Districts	February 14, 2007
15	Oil and Natural Gas Severance Tax Exemptions Program	January 31, 2007
16	Louisiana Community and Technical College System, Disaster Recovery	November 15, 2006
17	Department of Culture, Recreation and Tourism, Percent for Art Program	October 18, 2006
18	Department of Economic Development, Economic Recovery Post Hurricanes Katrina and Rita	September 6, 2006
19	Louisiana Stadium and Exposition District, Superdome/Arena Management Agreement	May 3, 2006
20	Department of Environmental Quality	March 15, 2006
21	Department of Justice, State Legal Representation	February 1, 2006
22	Department of Insurance, Flexible Rating Program	January 11, 2006
23	Department of Transportation and Development, Construction Division	November 30, 2005
24	Teachers' Retirement System of Louisiana	April 20, 2005
25	Louisiana Housing Finance Agency, Administration of Energy Assistance Programs	April 13, 2005
26	Louisiana State Employees' Retirement System	April 13, 2005
27	Delinquent Payments to Retirement Systems	March 30, 2005
28	Department of Health and Hospitals, Administration of Medicaid Long-Term Care Services	March 9, 2005
29	Department of Transportation and Development, Road Design	February 23, 2005

Appendix A (Cont.) 48 Performance Audits and Other Examinations Covered by This Report Issued November 2002 Through October 2007		
Report Number	Report Title	Date Issued
30	Louisiana School Employees' Retirement System	February 16, 2005
31	State Police Pension and Retirement System	January 26, 2005
32	Department of Economic Development, Financial Assistance Programs	October 13, 2004
33	State Land Office	September 29, 2004
34	Division of Administration, Office of State Buildings	August 18, 2004
35	Louisiana Property Assistance Agency, Fleet Management Program	July 7, 2004
36	Department of Public Safety, Louisiana State Police Crime Lab	June 23, 2004
37	Economic Development Award Program	May 12, 2004
38	Department of the Treasury, Unclaimed Property Program	April 7, 2004
39	Quality Jobs Program	March 24, 2004
40	Department of Natural Resources, Louisiana Coastal Resources Program	March 3, 2004
41	Southern University Agricultural Research and Extension Center	January 28, 2004
42	Louisiana State University System, Louisiana State University Agricultural Center	January 14, 2004
43	Louisiana Public Service Commission	April 29, 2003
44	Residential Tax Assessment Practices	April 23, 2003
45	Assessment Practices for Businesses Claiming Industrial Property Tax Exemptions	April 23, 2003
46	Louisiana Community and Technical College System	April 16, 2003
47	University of Louisiana System	February 19, 2003
48	Executive Department Grant Programs	November 6, 2002
Source: Prepared by legislative auditor's staff using the 48 reports covered by this report.		

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Need more information?

Contact Kerry Fitzgerald, Performance Audit Manager
at (225) 339-3800.

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