

STAFFING IN EXECUTIVE BRANCH AGENCIES -
ANNUAL RATE OF PAY AND STAFF REDUCTIONS



PERFORMANCE AUDIT
ISSUED FEBRUARY 27, 2013

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

February 27, 2013

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 report provides the results of our analysis on the factors that resulted in changes to the annual rates of pay of employees in executive branch agencies and staffing levels in those agencies from fiscal years 2005 through 2012. This report supplements information provided in our February 2012 report by examining the type and number of pay actions that affected employees' annual rates of pay, reasons for employee separations, and how the reduction in employees has impacted agency administrative structures, median salaries, and 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 Division of Administration for their assistance with this project.

Sincerely,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP/dl

STAFFING 2013

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Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE



Staffing in Executive Branch Agencies - Annual Rate of Pay and Staff Reductions

February 2013

Audit Control # 40120008

Executive Summary

This report provides the results of our analysis on the factors that resulted in changes to the annual rates of pay of employees in executive branch agencies and staffing levels in those agencies from fiscal years 2005 through 2012. This report supplements information provided in our February 2012 report¹ by examining the type and number of annual rate of pay actions and reasons for separation from state government. Annual rate of pay is an employee's gross annual salary and does not include special pay, overtime, or benefits. The February 2012 report also included information on higher education. This report does not include higher education because we used Integrated Statewide Information System (ISIS) data for our analyses and most higher education entities do not use ISIS.

We also conducted additional analysis on the impact of staff reductions on supervisor to staff ratios, median salaries, personnel-related expenditures, and cash assistance benefits. The audit objectives and results of our work are as follows:

Objective 1: How has the overall number of state employees in executive branch agencies and their annual rates of pay changed from fiscal years 2005 through 2012?

The number of state employees decreased by 6,832 (15.8%) from fiscal years 2005 through 2012. The number of state employees increased from 43,293 in fiscal year 2005 to a high of 44,401 in fiscal year 2009, but then steadily decreased to 36,461 employees in fiscal year 2012. During the same timeframe, the annual rates of pay of executive branch employees increased by \$210 million (14.1%). Annual rate of pay increased from \$1.49 billion in fiscal year 2005 to a high of \$1.9 billion in 2009, but then steadily decreased to \$1.7 billion in fiscal year 2012.

Objective 2: What factors resulted in changes to the annual rates of pay of executive branch employees from fiscal years 2005 through 2012?

The primary factors that resulted in changes to the annual rates of pay of executive branch employees are as follows:

¹ The February report only included fiscal years 2005 to 2011. We are including fiscal year 2012 in our analysis for the first two objectives.

- All state classified and unclassified employees received a one-time statewide cost-of-living increase on July 1, 2007, for an estimated cost of \$64.5 million.
- The federal government increased minimum wage requirements in 2007, 2008, and 2009 for a total increase of \$1.40 per hour.
- The State Civil Service Commission and the governors during fiscal years 2005 through 2012 approved multiple adjustments to pay ranges during that timeframe for certain occupational groups at an estimated cost of \$3,531,966.²
- The remainder of the increases are due to individual pay actions at state agencies, including merit increases and staff promotions.

Objective 3: How many people separated from executive branch agencies from fiscal years 2005 through 2012 and why?

During fiscal years 2005 through 2012, state agencies had 78,468 separation actions. The most common separation action was voluntary resignation (37,887 or 48.3%). Although layoffs accounted for only 3,091 (3.9%) of all actions, layoffs have increased by 138% from 223 in fiscal year 2005 to 531 in fiscal year 2012. The highest number of layoffs occurred in fiscal years 2010, 2011, and 2012 with 698, 861, and 531, respectively. The majority of layoffs took place in the Department of Health and Hospitals, the Louisiana Department of Education, and the Department of Agriculture and Forestry.

Agencies who lay off employees must submit layoff plans to the Department of State Civil Service. From fiscal years 2009 to 2012, 18 agencies submitted 144 layoff plans. Agencies cited budget reductions, privatization, and changes to service delivery models, as the primary reasons layoffs were needed.

During this time, agencies also eliminated a total of 12,653 funded, authorized positions. Of these positions eliminated, 6,075 (48%) were vacant and 6,578 (52%) were filled.

Objective 4: What impact has staff reductions had on the administrative structures, median salaries, and expenditures of executive branch agencies?

We evaluated the impact of staff reductions at various timeframes during fiscal years 2005 through 2012. We used various timeframes for the analysis in this objective because of the volume of data involved as well as the availability of certain data at the time of analysis. Overall, we found the following:

² This estimate includes Higher Education job titles because it is not possible to break out the estimated cost for executive branch agencies only. The cost estimates were provided in oral testimony on the proposed adjustments at Civil Service Commission hearings.

Administrative Structure

- Supervisor to staff ratios have not changed significantly with staff reductions. The overall supervisor to staff ratio in fiscal years 2009 and 2011 was approximately one supervisor to four staff.

Median Salaries

- Median salaries have risen since fiscal year 2005. Although median salaries in state agencies have increased each year, most have shown a gradual increase which may be the result of merit increases, pay structure adjustments, the one-time general increase for all state employees, and recent hiring freezes.

Expenditures

- Although salary expenditures have increased by \$242 million (14.8%) from fiscal year 2005 to fiscal year 2011, they have decreased by \$133 million (6.6%) from fiscal year 2009 to fiscal year 2011.
- Expenditures related to retirement and benefits have increased by \$238 million (44.6%) from fiscal year 2005 to fiscal year 2011.
- Expenditures related to professional services have increased by \$106 million (45.6%) from fiscal year 2005 to fiscal year 2011.
- Employees that were laid off also received cash assistance benefits. Employees laid off between fiscal years 2005 and 2011 received approximately \$5.7 million in unemployment benefits and \$2.3 million from the Supplemental Nutrition Assistance Program in fiscal years 2011 and 2012.

Background

Purpose. The purpose of this report is to supplement information provided in our February 2012 report³ which disclosed the following for fiscal years 2005 through 2011:

- The employee headcount in executive branch agencies decreased by 5,651 (11.7%).
- Total actual annual rate of pay for executive branch agencies increased by \$297.3 million (19.9%).
- 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%).

Our current report provides information on the factors that resulted in changes to the annual rates of pay of employees in executive branch agencies and staffing levels in those agencies from fiscal years 2005 through 2012. Although the February 2012 report only included data through fiscal year 2011, we included fiscal year 2012 in this analysis. Because of the decrease in state employees, we also reviewed the reasons why employees left state government and examined how the reduction in state employees affected other areas, such as supervisor to staff ratios, median salaries, overall expenditures, and cash assistance benefits. The report is organized to provide summary statewide data for all executive branch agencies in the body of the report. Appendix E-1 to E-98 contains agency specific analysis for each executive branch agency.

Definitions of State Employees. State employees are categorized, counted, and reported on in a variety of ways. Common terms and definitions for describing employees include the following:

- *Classified and Unclassified Employees.* Classified employees are employees who are subject to the Department of State Civil Service (DSCS) rules regarding pay, termination, and other human resource practices. Unclassified employees are not subject to these rules. DSCS generally refers to employees using these terms.
- *Authorized and Non-Authorized Employees.* Authorized employees are employees whose positions are funded by the legislature as part of an agency's table of organization (also known as "TO" positions). Non-authorized positions (also known as "non-TO" positions) are not authorized by the legislature and not included in the executive budget. Examples of these employees are wage employees and certain employees funded by federal grants. The Division of Administration generally refers to employees using these terms.

³ The report is titled *Staffing, Annual Rates of Pay, Personnel-Related Expenditures and the Executive Budget Fiscal Years 2005 to 2011* and was published on February 8, 2012.

Because of these various definitions, state employee counts will vary depending on the entity reporting and the purpose of the report. As a result, reports that include statistics on state employees will not always reconcile. For the purposes of this report, we provide information on all employees receiving pay from an executive branch agency through the LaGOV payroll system and do not separate them into these categories unless specifically stated in the analysis.

General Methodology. We extracted financial and human resources payroll data on executive branch agencies from the state's Integrated Statewide Information System (ISIS) to perform our analyses. With ISIS, we primarily used the Advantage Financial System (AFS), the Purchasing & Contract System (AGPS/CFMS), and the HR/Payroll System (LaGOV⁴). All information presented in the report is based on what agency personnel entered into these systems. We consulted with DSCS on our methodology to ensure our analysis was valid and reasonable for LaGOV analyses. We also consulted with the Office of Statewide Reporting and Accounting Policy for information on how agencies use financial reporting categories. See Appendix A for our detailed scope and methodology.

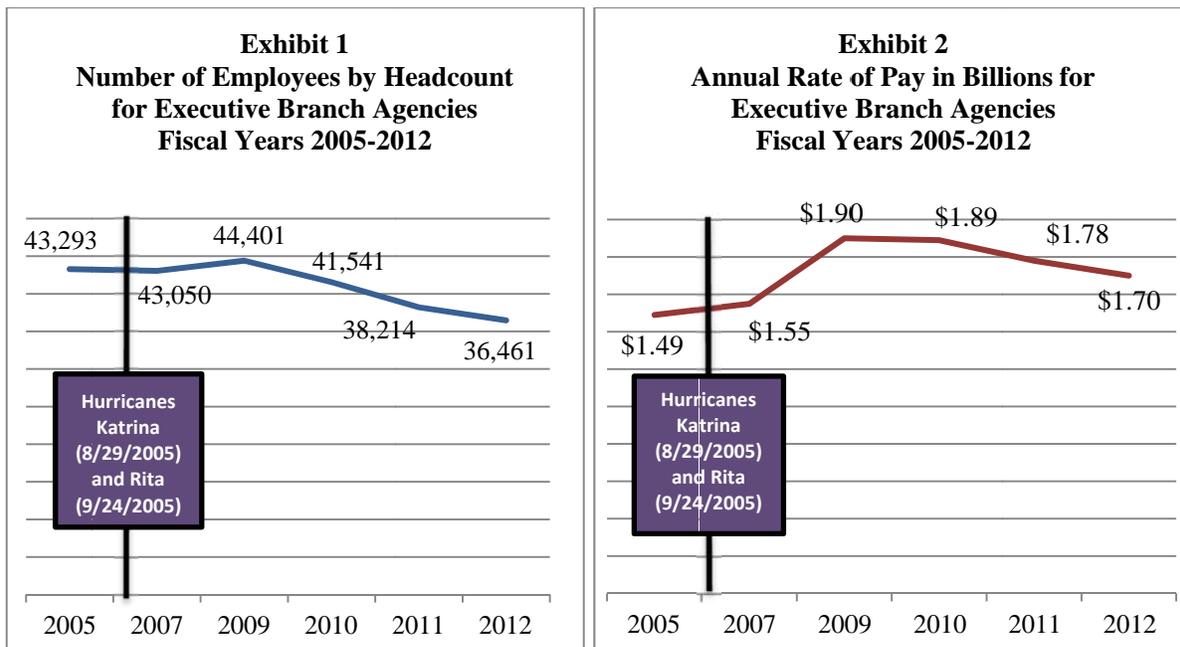
Data Limitations. As stated above, ISIS data is entered by various agency personnel. While DSCS reviews components of the data that relate to compliance with civil service rules on classified employees, no one agency is responsible for ensuring that all ISIS data entered by agencies, including data on unclassified employees, is accurate. Therefore, there is no assurance that data is accurate and consistent. Throughout our analysis, we noted several instances of agencies using codes inconsistently.

⁴ Formerly known as ISIS/HR.

Objective 1: How has the overall number of state employees in executive branch agencies and their annual rates of pay changed from fiscal years 2005 through 2012?

The number of state employees in executive branch agencies decreased by 6,832 (15.8%) from fiscal years 2005 through 2012. The number increased from 43,293 in fiscal year 2005 to a high of 44,401 in fiscal year 2009, but then steadily decreased to 36,461 employees in fiscal year 2012. During the same timeframe, the annual rates of pay of executive branch employees increased by \$210 million (14.1%). Annual rates of pay increased from \$1.49 billion in fiscal year 2005 to a high of \$1.9 billion in fiscal year 2009, but then steadily decreased to \$1.7 billion in fiscal year 2012.

Exhibits 1 and 2 illustrate the changes in headcount and annual rate of pay. Agency specific data is found in Appendix E.



Source: Prepared by legislative auditor’s staff using LaGOV ZP39 reports (Exhibit 1) and LaGOV ZF65 reports (Exhibit 2). This analysis excludes DOTD because the agency did not use ISIS throughout our scope. This analysis also does not adjust for final pay periods that span two fiscal years.

Objective 2: What factors resulted in changes to the annual rates of pay of executive branch employees from fiscal years 2005 through 2012?

The primary factors that changed the annual rates of pay during fiscal years 2005 through 2012 include a one-time statewide cost-of-living increase, increases in federal minimum wage, changes to pay ranges, and individual agency actions. These factors are discussed in detail below.

All state employees received a cost-of-living increase in fiscal year 2008. All state classified and unclassified employees received a one-time statewide cost-of-living increase of \$1,500 on July 1, 2007, for an estimated total cost of approximately \$64.5 million.

Annual rate of pay was also affected by federal minimum wage changes. The federal government increased the minimum wage requirements three times during this period for a total increase of \$1.40 per hour. The minimum hourly wage increased to \$5.85 on July 24, 2007; to \$6.55 on July 24, 2008; and to \$7.25 on July 24, 2009.

The State Civil Service Commission and the governors during fiscal years 2005 through 2012 approved multiple adjustments to pay ranges. The State Civil Service Commission and the governors during fiscal years 2005 through 2012 approved multiple adjustments to the pay ranges of certain occupational groups, including administrative, medical, social services, technician and skilled trade, and protective services. These changes only resulted in a salary increase for those employees below the new range minimum. These changes to the pay grids have an estimated cost of \$3,531,966.⁵

State agencies made individual personnel actions resulting in changes to annual rate of pay. Agencies have taken various individual personnel actions that have increased annual rate of pay in this time period. Individual actions that result in an annual rate of pay increase include merit increases, hiring new staff, and promoting staff. Merit increases were allowed from fiscal years 2005 through 2010 but were prohibited for fiscal years 2011 and 2012.

Exhibit 3 provides a summary of the individual and statewide actions that are associated with an increase in annual rate of pay from fiscal years 2005 through 2012 for both classified and unclassified employees in executive branch agencies.⁶ As the exhibit shows, merit increases accounted for the largest number of pay actions, followed by general statewide increases, and other pay changes for unclassified employees. Quantifying the amount attributed to each action is impossible to do with accuracy because one employee may have multiple pay actions within a single year.

⁵ This estimate includes Higher Education job titles because it is not possible to break out the estimated cost for executive branch agencies only. The cost estimates were provided in oral testimony on the proposed adjustments at Civil Service Commission hearings.

⁶ DOTD is excluded from this analysis because it did not become an ISIS agency until fiscal year 2008.

Exhibit 3
Pay Actions Affecting Annual Rate of Pay in Executive State Agencies
Fiscal Years 2005-2012

Pay Action*	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	30,814	30,126	32,487	32,530	28,079	2**	0	154,038	61.40%
General Increases	24	22	31,480	43	1	1	1	31,572	12.58%
Other Unclassified Pay Changes***	1,905	2,252	5,472	2,698	1,388	863	873	15,451	6.16%
Reallocations	2,157	2,180	2,685	2,491	1,902	1,421	1,433	14,269	5.69%
Hirings	878	3,960	5,775	1,120	712	394	865	13,704	5.46%
Promotions	1,445	2,154	1,897	1,397	908	1,029	1,008	9,838	3.92%
Details	715	850	999	629	627	596	578	4,994	1.99%
Other Pay Adjustments	660	896	1,017	696	631	299	283	4,482	1.79%
Changes to Pay Grade, Scale and Structure	703	113	536	43	12	2	18	1,427	0.57%
Extra Qualifications	81	188	227	129	118	155	212	1,110	0.44%
N/A (blank)	4	0	1	0	0	1	1	7	0.00%
Total	39,386	42,741	82,576	41,776	34,378	4,763	5,272	250,892	100.00%

* See Appendix B for definitions of pay groups and actions included in each group.

** Merits were prohibited in FY 2011 and 2012. We followed up with the agencies that reported these actions. According to the agencies, these were data entry errors and these records have been corrected.

*** Because there are no policies or guidelines on the categories agencies are to use for unclassified employees, unclassified employee pay actions may be included in categories other than this one.

Source: Prepared by legislative auditor's staff using LaGOV ZF65 payroll expenditure reports and ZP52 basic pay reports.

Objective 3: How many people separated from executive branch agencies from fiscal years 2005 through 2012 and why?

Between fiscal years 2005 through 2012, 78,468 people left state government⁷ for various reasons. The most common reason was voluntary resignation, followed by termination of temporary appointment, and retirement. Layoff actions became more prevalent beginning in fiscal year 2010, with agencies citing budget reductions, privatization, and changes to service delivery models, such as delivering services in community versus institutional settings, as the most common reasons for layoffs. In addition to employee separations, agencies also eliminated a total of 12,653 funded, authorized positions during this same timeframe. More detail on these separations and eliminated positions is provided below.

From fiscal years 2005 through 2012, agencies had a total of 78,468 separation actions. The most common separation action was resignation (48.3%), followed by termination of temporary appointment (19.3%), and retirement (13.5%). Exhibit 4 lists the number of separations by reason for fiscal years 2005 through 2012. Appendix E provides agency specific data on separations.

Exhibit 4 Statewide Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	5,084	6,080	5,375	5,174	4,416	4,054	3,935	3,769	37,887	48.28%
Termination of Temporary Appointment	1,765	2,232	2,039	1,972	2,223	1,928	1,823	1,185	15,167	19.33%
Retirement	1,089	1,353	1,260	1,068	1,039	1,326	1,887	1,575	10,597	13.50%
Non-Disciplinary	1,156	1,308	1,213	1,285	1,123	943	912	976	8,916	11.36%
Layoff	223	367	190	6	215	698	861	531	3,091	3.94%
Disciplinary	303	277	239	232	240	377	272	211	2,151	2.74%
Death	81	97	99	81	83	76	72	70	659	0.84%
Total Separations	9,701	11,714	10,415	9,818	9,339	9,402	9,762	8,317	78,468	100%
Note: DOTD is excluded from this analysis because it did not become an ISIS paid agency until fiscal year 2008.										
Source: Prepared by legislative auditor's staff using LaGOV ZP14 personnel action reports.										

Exhibit 5 shows a breakdown of the above separation actions by type of employee. As the exhibit shows, 62.9% of the separation actions involved classified employees, 24.8% involved unclassified employees, and 12.4% involved other employees, which includes students and interns.

⁷ This means that these employees left their employment at some point during this timeframe. However, these employees could have returned to state government subsequently.

Exhibit 5 Separation Reasons by Type of Employee Fiscal Years 2005-2012				
Action Reason	Type of Employee			Total
	Classified	Unclassified	Other*	
Death	503	101	55	659
Disciplinary	1,143	872	136	2,151
Layoff	1,457	1,551	83	3,091
Non-Disciplinary	7,952	505	459	8,916
Resignation	24,607	7,724	5,556	37,887
Retirement	9,783	807	7	10,597
Term of Temp Appt	3,902	7,870	3,395	15,167
Total	49,347	19,430	9,691	78,468
Percent	62.89%	24.76%	12.35%	100%

*Other includes "students/interns," "elected officials," and "other non-state" employees.
Source: Prepared by legislative auditor's staff using ZP14 personnel action reports.

Layoff actions increased from fiscal years 2005 through 2012. As Exhibit 6 shows, layoffs have fluctuated from a low of six in fiscal year 2008 to a high of 861 in fiscal year 2011. Overall, layoffs have increased by 138% from 223 in fiscal year 2005 to 531 in fiscal year 2012.

The agencies with the largest number of layoffs are the Department of Health and Hospitals, the Department of Education, and the Department of Agriculture and Forestry, with 949, 926, and 637, respectively. Exhibit 7 shows the number of layoffs in each executive branch agency.

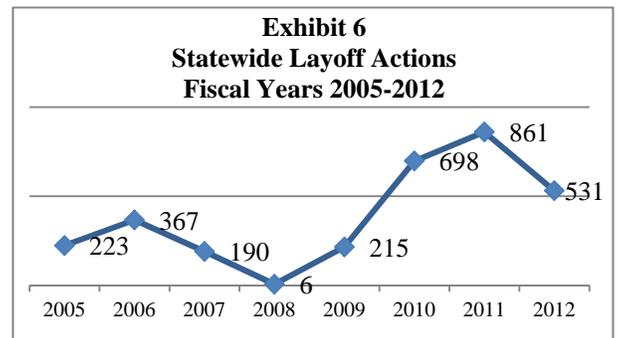
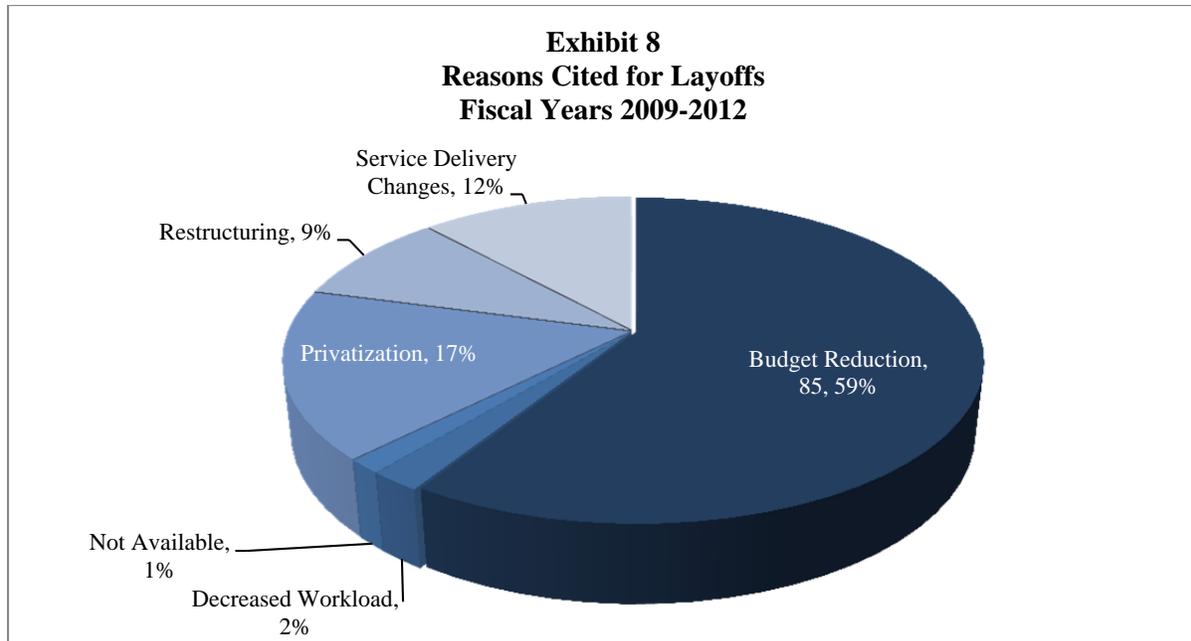


Exhibit 7 Layoffs by Agency Fiscal Years 2005-2012		
Agency	Layoffs	Percent
Department of Health and Hospitals	949	30.70%
Department of Education	926	29.96%
Agriculture and Forestry	637	20.61%
Corrections Services	204	6.60%
Youth Services	90	2.91%
Louisiana School for the Deaf and Visually Impaired	49	1.59%
Secretary of State	38	1.23%
Department of Children and Family Services	33	1.07%

Exhibit 7 (Cont.) Layoffs by Agency Fiscal Years 2005-2012		
Agency	Layoffs	Percent
Department of Culture, Recreation and Tourism	31	1.00%
Office of the Attorney General	27	0.87%
Department of Revenue	20	0.65%
Office of Risk Management	20	0.65%
New Orleans Center for the Creative Arts	10	0.32%
Office of Homeland Security and Emergency Preparedness	10	0.32%
Department of Environmental Quality	9	0.29%
Department of Veterans Affairs	7	0.23%
Central Regional Laundry	6	0.19%
Commissioner of Insurance	5	0.16%
Division of Administration	5	0.16%
Louisiana School for Math, Science and Arts	3	0.10%
Ancillary Appropriations - Office of Telecommunications Management	2	0.06%
Department of Military Affairs	2	0.06%
Administrative Services	1	0.03%
Office of Group Benefits	1	0.03%
Department of Natural Resources	1	0.03%
Lieutenant Governor	1	0.03%
Louisiana Educational Television Authority	1	0.03%
Louisiana Special Education Center	1	0.03%
Louisiana Systemic Initiatives Program	1	0.03%
State Treasurer	1	0.03%
Total	3,091	100.00%
Source: Prepared by legislative auditor's staff using LaGOV ZP14 personnel action reports.		

Agencies cited budget reductions, privatization, and changes to service delivery models as justification for layoffs. Agencies proposing layoffs must submit layoff plans to DSCS for review. From fiscal years 2009 through 2012, 18 agencies submitted 144 layoff plans. Agencies must also provide a reason in their plans for their proposed layoffs. According to civil service rules, the reason must demonstrate either reduced funding or workload. The most prevalent reasons cited in the plans were budget reductions, privatization, and changes to service delivery models, such as providing services in community settings versus institutional ones, as shown in Exhibit 8.



Source: Prepared by legislative auditor’s staff using layoff plans from DSCS.

Executive branch agencies laid off a total of 412 different job titles. The most common job titles eliminated were Laborers, Secondary Teachers with the Recovery School District (RSD), and Residential Services Specialists. Exhibit 9 lists the top 12 job titles laid off and the number of employees who held those jobs.

Exhibit 9 Top 12 Job Titles Laid Off in Executive Branch Agencies Fiscal Years 2005-2012		
Job Title	Total Laid Off	% Total Layoffs
Laborer	399	12.91%
RSD-Teacher Secondary	160	5.18%
Residential Services Specialist 2	140	4.53%
RSD-Teach Elementary	137	4.43%
Corrections Sergeant	108	3.49%
Student	82	2.65%
Psychiatric Aide 2	74	2.39%
Utility Laborer	74	2.39%
Residential Services Specialist 1	63	2.04%
RSD-Other Security	63	2.04%
Administrative Coordinator 3	60	1.94%

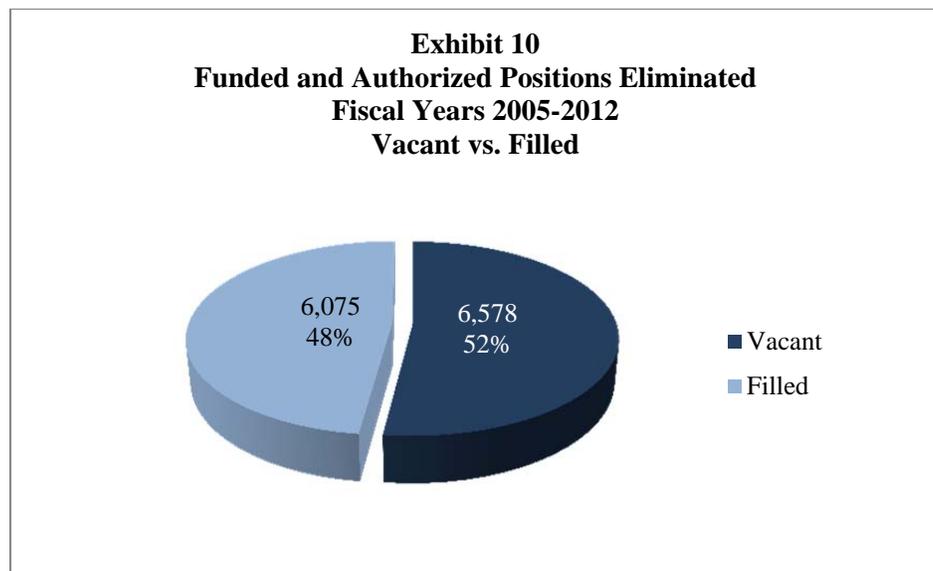
Source: Prepared by legislative auditor's staff using LaGOV ZP14 personnel action reports.

The effect of layoffs is likely understated. It is difficult to obtain a completely accurate picture of layoffs because of the way layoff actions are recorded. LaGOV data and layoff plan documentation may understate the effects because of the following reasons:

- Some employees choose to retire or resign instead of being laid off and are thus not reflected in LaGOV as a layoff action.
- Layoff plans do not address unclassified employees who may also be affected by layoff actions.

In addition, since layoff plans target positions instead of people, agencies may target vacant positions in their layoff plans. Because employees are not affected, the change in administrative structure for the agency is not captured in LaGOV.

State agencies also eliminated 12,653 funded, authorized positions from fiscal years 2005 through 2012, with over half being vacant positions. Because of this potential understatement, we attempted to identify all the eliminated positions for each fiscal year within our scope. The LaGOV system generates a position data report that captures information on all valid positions as of a specific date in time. However, practices regarding the creation, elimination, and maintenance of agency position records vary to such an extent that we could not identify all funded eliminated position records for analysis. We were able to identify all funded, authorized positions (commonly referred to as “TO”), but not able to identify funded non-TO positions, of which agencies often have a significant number. Exhibit 10 shows the distribution of filled and vacant positions for the 12,653 funded, authorized positions eliminated by executive branch agencies in fiscal years 2005 through 2012.



Source: Prepared by legislative auditor’s staff using the ZP19 positions report from LaGOV.

Objective 4: What impact has staff reductions had on the administrative structures, median salaries, and expenditures of executive branch agencies?

We evaluated the impact of staff reductions during fiscal years 2005 through 2011. We used various timeframes for the analysis in this objective because of the volume of data involved as well as the availability of certain data at the time of analysis. We reviewed the impact of staff reductions on the following:

- Supervisor to staff ratios from fiscal year 2009 to fiscal year 2011
- Median salaries in fiscal years 2005, 2009, and 2011
- Expenditures for salaries, retirement, and professional services in fiscal years 2005, 2009, and 2011
- Expenditures for unemployment benefits and Supplemental Nutrition Assistance Program (SNAP) benefits in fiscal years 2011 and 2012

Supervisor to staff ratios have not changed significantly from fiscal years 2009 to 2011. Staff reductions have the potential to impact the state's administrative structure by either eliminating too many supervisory positions or too many direct service delivery staff. Overall, the supervisor to staff ratios have not changed significantly from fiscal year 2009 to 2011. As reported in 2009,⁸ the state's supervisor to staff ratio in fiscal year 2009 was 1 to 4.24. In fiscal year 2011, the ratio was 1 to 4.05. Exhibit 11 summarizes this information. Appendix C summarizes the ratios for all executive branch agencies.

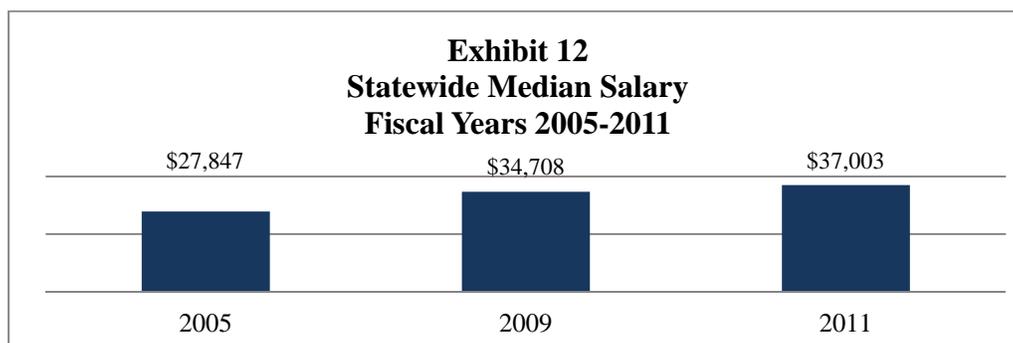
Exhibit 11 Comparison of Statewide Supervisor to Staff Ratio Fiscal Year 2009 and 2011			
Date	Number of Supervisors	Number of Staff	Ratio
June 30, 2009	9,619	40,747	1 to 4.24
June 30, 2011	8,881	36,004	1 to 4.05

Source: Prepared by legislative auditor's staff using ZP117 planning and the performance review report from LaGOV.

Median salaries have gradually increased from fiscal year 2005 to fiscal year 2011. We reviewed median salaries in fiscal year 2005, 2009, and 2011 in agencies as an additional measure of the state's administrative structure. Managerial and supervisory positions are typically higher paid. Although median salaries in state agencies have increased from fiscal year 2005 to fiscal year 2011, most have shown a gradual increase which is likely due to merit increases, pay structure adjustments, and the one-time general increase for all state employees.

⁸ The report is titled *Department of State Civil Service - Staffing and Personnel Issues at State Agencies* and was published November 12, 2009.

According to DSCS, median salaries also may have been affected by hiring freezes from fiscal years 2009 to 2011 which may have prevented agencies from hiring lower paid entry level employees whose lower salaries would have balanced the increase in salaries of existing employees. In fiscal year 2005, the median salary was \$27,847 and in fiscal 2011 the median salary was \$37,003 as shown in Exhibit 12. Appendix D summarizes the median salary for all executive branch agencies.



Note: DOTD is not included in this analysis because it did not become an ISIS paid agency until fiscal year 2008.

Source: Prepared by legislative auditor's staff using payroll expenditures data from ZF65 LaGOV reports.

We also reviewed personnel-related expenditures, including salaries, employee benefits, and professional services expenditures for executive branch agencies in fiscal year 2005, 2009, and 2011. Appendix E provides agency specific data on these expenditures. Overall, we found the following:

Expenditures related to salaries have decreased from fiscal year 2009 to fiscal year 2011. Although salary expenditures⁹ have increased by \$242 million (14.8%) from \$1.64 billion to \$1.88 billion from fiscal year 2005 to fiscal year 2011, they have decreased by \$137 million (6.6%) from \$2.0 billion to \$1.88 billion from fiscal year 2009 to fiscal year 2011.

Expenditures related to employee benefits have increased from fiscal year 2005 to fiscal year 2011. Retirement and benefit expenditures have increased by \$238 million (44.6%) from \$533 million in fiscal year 2005 to \$772 million in fiscal year 2011. Retirement benefits have increased because of 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 liability¹⁰ (UAL) in Louisiana's four retirement systems. Other benefits, including health insurance, have increased because of increasing healthcare costs and higher payroll costs.

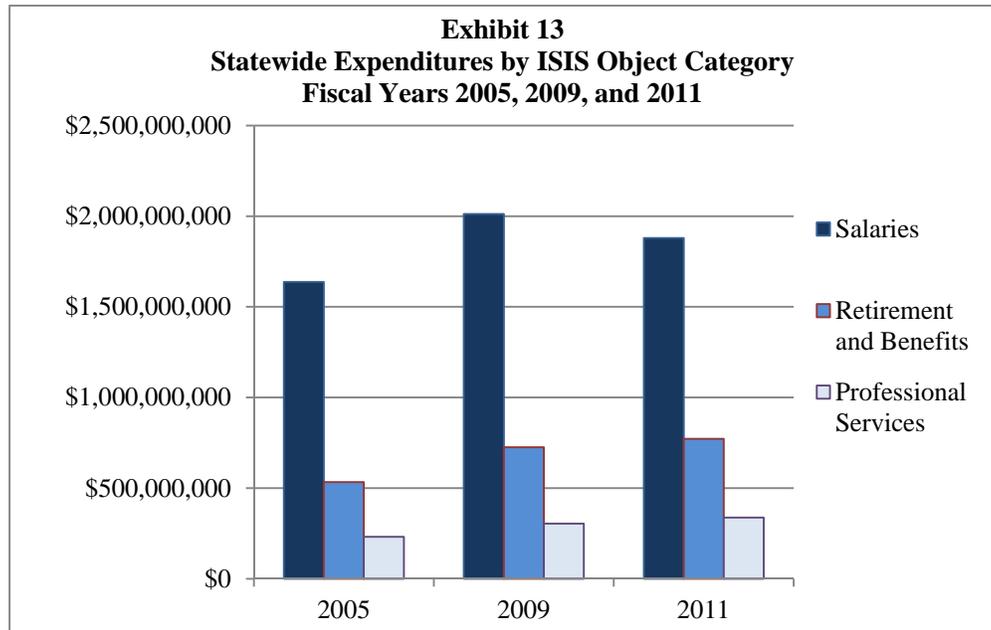
Expenditures related to professional services have also increased from fiscal year 2005 to fiscal year 2011. Professional services have increased by \$106 million (45.6%) from \$232 million in fiscal year 2005 to \$338 million in fiscal year 2011. Reasons for this increase may include privatization and outsourcing services previously provided by state employees.

⁹ These expenditures include overtime and special pay.

¹⁰ The UAL is the value of benefit promises made to date minus the value of assets set aside to pay for those promises.

However, because agency practices and business purposes vary, the expenditure data used for this analysis does not provide enough detail to determine a specific cause for this increase without an in depth review of each agency's expenditures.¹¹

Exhibit 13 illustrates the trends in these different expenditures.



Source: Prepared by legislative auditor's staff using ISIS expenditure data pulled through Business Objects.

Laid off employees received over \$8 million in cash assistance benefits in fiscal years 2011 and 2012. Although the state may initially realize cost savings as a result of staff reductions, there may also be secondary costs to consider when determining how much the state has saved in personnel costs. For example, we found that employees who were laid off between fiscal years 2005 and 2011 received approximately \$5.7 million in unemployment benefits and \$2.3 million from the Supplemental Nutrition Assistance Program (SNAP) in fiscal years 2011 and 2012. Exhibit 14 summarizes the number of employees receiving these benefits and the amount of benefits they received.

¹¹ See section 2.g of Appendix A for data limitations regarding expenditure data.

Exhibit 14 Cash Assistance Benefits to Laid Off State Employees Fiscal Years 2011 and 2012					
	Unemployment Benefits		SNAP Benefits		Total Benefits*
	Number of Employees Laid Off FY 05 to 11	Benefit Amount Received	Number of Employees Laid Off FY 05 to 11	Benefit Amount Received	Total
FY 11	744	\$3,391,484	453	\$1,140,764	\$4,532,248
FY 12	515	\$2,470,617	449	\$1,211,714	\$3,682,331
*This total represents only the amounts we identified in these two programs for the employees within our scope. Source: Prepared by legislative auditor's staff using LaGOV ZP14 data, unemployment insurance data from LWC, and SNAP program data from DCFS.					

Appendix A: Scope and Methodology

We conducted this audit under the provisions of Title 24 of the Louisiana Revised Statutes of 1950, as amended. We conducted this audit to provide additional details regarding the reduction in the number of state employees but increase in their pay described by our report on *Staffing, Annual Rates of Pay, Personnel-Related Expenditures and the Executive Budget Fiscal Years 2005 to 2011* (issued February 8, 2012). Our audit covered the time period July 1, 2005 to June 30, 2012. 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 objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The audit objectives were to answer the following questions:

1. How has the overall number of state employees in executive branch agencies and their annual rates of pay changed from fiscal years 2005 through 2012?
2. What factors resulted in changes to the annual rates of pay of executive branch employees from fiscal years 2005 through 2012?
3. How many people separated from executive branch agencies from fiscal years 2005 through 2012 and why?
4. What impact has staff reductions had on the administrative structures, median salaries, and expenditures of executive branch agencies?

To answer the audit objectives, we conducted the following procedures:

1. Consulted with DSCS staff to determine relevant LaGOV reports for analysis and to develop analysis methodologies.
2. Exported LaGOV reports for analysis in ACL and Excel. The specific reports, methodology, and analysis conducted are summarized as follows:
 - a. **Headcount Analysis:** We used the LaGOV ZP39 to obtain our headcounts by state agency - this report provides an agency snapshot as of a specific date.
 - b. **Annual Rate of Pay and Salary Analysis:** We used a LaGOV ZF65 payroll expenditures report for our data analysis on annual rate of pay. The ZF65 pulls all payroll related expenditure transactions for agencies using LaGOV for payroll. Each record in the ZF65 report represents an individual payment transaction made to a valid state personnel ID number within the posting dates for the executive branch. Because of the volume

of records generated by this report, it was necessary for our IT section to filter the results prior to output in Excel. Using the company and general ledger codes related to annual rate of pay, LLA IT staff excluded any payments made to employees under non-annual rate of pay codes, non-ISIS agencies (Higher Education) as well as payments coded to students and board members. The audit team then reviewed the Personnel Area (PA) codes included in the resulting data sets and excluded any records for PA areas related to Higher Education, Boards, and other non-executive branch state entities. We used the employee's Personnel ID Number (a unique number that follows individuals throughout their entire career in state government regardless of re-hires, transfers, or promotions) to determine the total amount paid to each employee coded as annual rate of pay; to match the records for employees that received annual rate of pay from one fiscal year to the next; and to determine the median salary paid and total annual rate of pay amount at each agency in each fiscal year.

- c. **Annual Rate of Pay Actions:** The ZP52 report records all transactions related to pay within the posting dates selected. The dollar amounts in this report represent the annual reported salary (rather than actual dollar amount received by the employee). Employees will also have multiple records in this data set depending on the number of pay actions occurring in the same fiscal year. For example, an employee may have been transferred, promoted, and received a merit all in one year. We worked with DSCS staff to identify all actions that could affect annual rate of pay and then isolated only those records that indicated an actual change in pay from the ZP52. We then matched these ZP52 records using the Personnel ID numbers to the ZF65 records that also had an increase in actual dollars expended from the previous fiscal year.
- d. **Separations:** We used the LaGOV ZP14 personnel action report to identify all personnel actions that resulted in a separation with break in service. This data set was intended to represent the number of individuals. However, individuals may be represented more than once in this data set if they separated from one state agency and were hired and released from another later in the time period analyzed.
- e. **Positions Analysis:** We used the LaGOV ZP19 position data report to obtain a list of all position numbers assigned to an agency as of the last day in each fiscal year. Position numbers function much like state employee ID numbers. When an agency creates a position, it is assigned a unique ID number that follows the position - the number stays the same through reorganizations and staffing and funding changes unless an agency opts to eliminate it. We matched this list of unique position numbers and identified those positions that agencies eliminated from fiscal years 2005 through 2012 to analyze job titles, classifications, and the number of filled and vacant positions eliminated. However, because no formal position control exists within LaGOV, practices regarding the creation, elimination, and maintenance of agency position records vary to

such a wide extent that we could not identify all funded eliminated position records for analysis. We were able to identify all funded, authorized positions (commonly referred to as “TO”). However, because agencies often have a significant number of non-TO positions and staff, the results of this analysis are not comprehensive.

- f. **Supervisor to Staff Ratio:** We used the ZP117 performance planning and review report to identify the number of supervisors to staff. We did this by identifying how many PPR records are associated with the same rater ID numbers. As with any ISIS data, there are limitations to this analysis as a result of inconsistent record keeping. Some employees were not rated or the record was incomplete and missing rater ID numbers. In addition, because PPR requirements do not apply to unclassified staff, this analysis does not include all employees. Agencies’ practices with regard to rating unclassified staff vary. While some agencies did include their unclassified personnel in these records, not all agencies did (e.g., RSD and GOHSEP).
- g. **Expenditures:** We pulled agency expenditure reports from the financial reporting component of ISIS (AFS) using Business Objects and summarized by object code and agency. Although they are related, the reporting categories in the financial component do not match perfectly to the LaGOV reporting categories we used to generate ZF65 data. For example, payroll expenditures from the HR side include general ledger codes from the financial side. However, the financial side combines these codes into different reporting hierarchies, so “salary” data pulled from both sides does not reconcile. HR payroll reports correspond to some codes within the financial Salary Object Category (21) and may include various codes within the Professional Services and Other Charges categories. OSRAP provides general guidance for classifying expenditures. However, because each agency’s business purpose is unique, there are inconsistencies in how agencies use these codes. For example, both the Other Charges and Professional Services categories may include contracts expenditures that supplement or replace agency personnel depending on how the agency budgeted for those contracts. These varying practices prevent us from making statewide comparisons without a much more detailed review of each agency’s practice.
- h. **Other Costs:** We used the ZP14 to identify employee ID numbers with a layoff action from fiscal year 2005 to 2011. DSCS staff matched the list of personnel IDs to the corresponding social security number (SSN) for each individual. We matched the SSNs to unemployment insurance data from the LWC and SNAP/food assistance benefits data from DCFS.

Appendix B: LLA Pay Action Groups Defined

LLA Pay Reason Groups	Pay Reason Descriptions	LLA Pay Reason Group Definitions
Details	Detail Btwn Pay Sched	This group consists of changes to pay including the initiation and termination of special detail assignments. These actions may increase or decrease an individual's annual rate of pay.
	Detail End	
	Detail St Trooper	
	Detail Up 1 Pay Levl	
	Detail Up 2 Pay Levl	
	Detail Up 3+ Pay Levl	
	DoNotUse Det to Spec Duty	
	DoNotUse Detail	
	DoNotUse Special Assignment	
	End Detail Pay	
Extra Qualifications	XtraQuals/CredentAdj	Extra qualifications include pay changes for new hires and existing employees with qualifications above/ beyond the minimum qualifications for the position. These actions result in an increase to annual rate of pay.
	XtraQuals/Credential	
General Increases	General Increase	General increases include actions that are applied across the board to all state employees, such as cost-of-living increases and new federal minimum wage requirements.
	Fed Req Min Rt/Prevailing Wage	
Hirings	Class Acq Min	This group consists of pay changes that result from hiring employees, including special entrance pay rates, guidelines for employees re-entering classified service, minimum pay rates for hires, etc.
	Class Acq RC	
	ClassReentryw/obreak	
	Do Not Use-Job or Prov>6months	
	DoNotUse-Dept Prefer Reemploy	
	Hire from DPRL/Other rate	
	Hire from DPRL/RC rate	
	Hire Sal Rate State Trooper	
	Job > 6 months	
	Minimum Hire Rate	
	Reemploy Elig Rate	
	SER	
	RestrApptPayAboveMin	
	SER Adjustment	
SpecHireRt-FedGrant		

LLA Pay Reason Groups	Pay Reason Descriptions	LLA Pay Reason Group Definitions
Merit Increases	Merit Increase	Descriptions involving pay changes from the implementation and repealing of merit increases. These actions result in an increase in annual rate of pay.
	Merit N Elig Date	
	Merit on Detail	
Other Pay Adjustments	DoNotUse Optional Pay Adjust	This group includes optional changes to pay instituted at the discretion of the appointing authority to provide for the retention of services, compensation for additional duties, or recruitment into positions of need. This group also includes actions for job corrections, changes in work hours, and other pay reason descriptions not easily classified into another group. These actions may or may not result in an increase in pay.
	DoNotUse Temp Incr End-Opt Pay	
	DoNotUseTemp Incr-Opt Pay	
	Opt Pay-Additional Duties	
	Opt Pay-Compression	
	Opt Pay-Diff Recruit	
	Opt Pay-Retention	
	Appeal /Suit	
	Attainment of Advanced Degree	
	Chg Hrs (FT to PT)	
	Chg Hrs (PT to FT)	
	Chg in Degree	
	Chg in Hours	
	Chg Yrs Exper	
	Corrective Pay	
	DoNotUse JC up1	
	DoNotUse JC up2	
	Job Correction-No Sal Adj	
	Job Correction-Sal Adj	
	JobCorr Down RC	
	End Reduc Pay	
	End TIDA Pay	
	Fed Min Wage Adjust	
	Incentive Award	
	Individual Pay Adj	
	LegislativePayChange	
	LOA End	
	Market Adjustment	
Pay Adj \$20 to Max		
Pay Adj for Max Emp		
Pay Adj to \$10 Max		
Recission of Pay		

LLA Pay Reason Groups	Pay Reason Descriptions	LLA Pay Reason Group Definitions
Changes to Pay Grade, Scale and Structure	Pay Grad Assign Up 1	Group of changes applied when a job is assigned from one pay grade to another or when exceptions or made to pay minimums in a pay scale. This group also includes adjustments to pay scales for job series and pay structures for occupation groups. These adjustments only result in increases to annual rate of pay when an employee's pay falls below the new minimum.
	Pay Grad Assign Up 2	
	Pay Grade Assign Lat	
	DoNotUse Pay Scale Change	
	Pay Grd Assign Up 3>	
	Struct Adj Sp Implem	
	Structure Adjustment	
Promotions	DoNotUse Promotion	This group combines promotion pay reason descriptions via transfer, special work detail, and other pay rate changes upon promotion. These actions result in an increase in annual rate of pay.
	Promo Following Detail	
	Promo St. Trooper Job	
	PromoBetwnPaySched	
	PromoEligProspec3Yr	
	Promotion Up 1 Level	
	Promotion Up 2 Level	
	Promotion Up 3+ Level	
	Transf&PromUp1Level	
	Transf&PromUp2Level	
	Transf&PromUp3+Level	
Reallocations	DoNotUse Reallocation	Pay reason descriptions if the job allocated is in a higher, lower, or identical maximum or pay grade in the same schedule. These actions may or may not result in an increase in annual rate of pay.
	Reall Up St Police Trooper	
	Reallocation Up 1	
	Reallocation Up 2	
	Reallocation Up 3 >	
Other Unclassified Pay Changes	UNCL - Pos Change Only	This is a group of actions that agencies use for pay adjustments to unclassified personnel. It should be noted however that the other actions listed above may also be used for unclassified personnel. These actions may or may not result in an increase in annual rate of pay.
	UNCL - StudentApptPayAboveMin	
	UNCL Addtnl Pay Auth	
	UNCL Contract/New Yr	
	UNCL Extend Sch Year Prog	
	UNCL InitialContrAmt	
	UNCL Pay Change	
	UNCL Performance Adjustment	
	UNCL Regular Pay Adjustmt	
	UNCL Salary Adjustment	

Appendix C: Supervisor to Staff Ratios

Supervisor to Staff Ratio by Agency Fiscal Years 2009 and 2011		
Agency	2009 Ratio	2011 Ratio
Department of Culture, Recreation and Tourism	3.85	3.32
Division of Administrative Law	4.13	5.89
Ethics Administration	4.60	3.50
Municipal Fire and Police Service	2.67	2.29
State Civil Service	3.24	2.73
Agriculture and Forestry	3.76	3.43
Department of Children and Family Services	4.27	4.49
Department of Environmental Quality	4.84	4.63
Department of Health and Hospitals	4.20	3.55
Department of Natural Resources	3.32	3.28
Ancillary Appropriations - Administrative Services	4.08	3.83
Ancillary Appropriations - Federal Property Assistance	1.50	2.40
Ancillary Appropriations - Louisiana Property Assistance Agency	3.64	4.25
Ancillary Appropriations - Office of Telecommunications Management	3.07	2.69
Ancillary Appropriations - Office of Aircraft Services	1.50	1.50
Ancillary Appropriations - Office of Group Benefits	3.14	2.94
Ancillary Appropriations - Office of Risk Management	3.42	3.00
Patients Compensation Fund Oversight Board	3.58	3.00
Corrections Services	5.25	5.06
Department of Education	3.97	3.67
Commissioner of Insurance	3.55	3.18
Department of Revenue	Data not available	4.89
Department of Transportation and Development	4.56	4.70
Public Safety Services	4.11	4.14
Department of Veterans Affairs	4.11	4.06
Department of Military Affairs	1.00	1.00
Division of Administration	3.09	3.14

Supervisor to Staff Ratio by Agency (Cont.)		
Fiscal Years 2009 and 2011		
Agency	2009 Ratio	2011 Ratio
Office of Homeland Security and Emergency Preparedness	1.00	4.37
Louisiana Commission on Law Enforcement	3.08	3.15
Louisiana Public Defender Board	1.00	1.43
Louisiana State Racing Commission	3.00	2.67
Louisiana Tax Commission	Data not available	2.82
Mental Health Advocacy Service	7.00	3.78
Office of Coastal Protection and Restoration	Data not available	2.77
Office of Elderly Affairs	3.53	3.38
Office of Financial Institutions	4.44	4.04
Office of Inspector General	2.00	2.14
Office on Women's Policy	1.50	Data not available
Department of Economic Development	3.35	3.65
Louisiana State Board of Cosmetology	2.56	Data not available
Lieutenant Governor	1.20	2.50
Louisiana Workforce Commission	3.77	4.33
Youth Services	4.47	4.45
Public Service Commission	2.67	2.85
Secretary of State	3.49	2.86
Board of Elementary and Secondary Education	1.33	1.33
Louisiana Educational Television Authority	3.30	3.70
Louisiana School for Math, Science and Arts	1.67	1.17
Louisiana Special Education Center	6.24	5.54
New Orleans Center for the Creative Arts	1.50	2.25
Louisiana School for the Deaf and Visually Impaired	3.77	3.89
State Treasurer	2.78	2.88
Department of Wildlife and Fisheries	3.59	3.50
Note: This analysis only includes agencies with PPR records in fiscal years 2009 and 2011. DOTD was included in this analysis.		
Source: Prepared by legislative auditor's staff using LaGOV ZP117 performance planning and review reports.		

Appendix D: Median Salary by Agency

Median Salary by Agency Fiscal Years 2005 to 2011			
Agency	2005	2009	2011
Executive Office	\$38,501	\$42,872	\$44,678
Office of Indian Affairs	\$36,671	\$50,000	N/A
Office of Inspector General	N/A	\$63,363	\$65,870
Mental Health Advocacy Service	\$38,579	\$34,878	\$32,842
Louisiana Manufactured Housing Commission	\$27,731	N/A	N/A
Louisiana Tax Commission	N/A	N/A	\$55,494
Division of Administration	\$39,723	\$49,156	\$55,141
Patients Compensation Fund Oversight Board	\$28,282	N/A	N/A
Office of Coastal Protection and Restoration	N/A	N/A	\$58,240
Office of Homeland Security and Emergency Preparedness	N/A	\$40,244	\$43,204
Department of Military Affairs	\$19,680	\$27,747	\$25,958
Workforce Commission on Office (Executive Administration)	\$47,687	N/A	N/A
Office on Women's Policy	\$51,202	\$31,571	\$52,998
Louisiana Public Defender Board	N/A	\$24,802	\$61,423
Board of Tax Appeals	\$45,124	\$37,153	\$54,413
Louisiana Commission on Law Enforcement	\$38,104	\$43,316	\$43,753
Department of Veterans Affairs	\$15,383	\$17,223	\$18,530
Office of Elderly Affairs	\$42,496	\$43,966	\$46,134
Secretary of State	\$22,557	\$25,857	\$30,846
Office of the Attorney General	\$32,200	\$43,244	\$45,000
Lieutenant Governor	\$29,257	\$50,115	\$57,462
State Treasurer	\$40,215	\$47,144	\$47,922
Public Service Commission	\$36,773	\$38,098	\$43,254
Agriculture and Forestry	\$23,766	\$32,530	\$33,426
Commissioner of Insurance	\$34,162	\$43,472	\$46,540
Department of Economic Development	\$42,971	\$46,760	\$53,640
Louisiana State Racing Commission	\$12,040	\$13,347	\$11,340
Office of Financial Institutions	\$41,506	\$65,920	\$54,586
Louisiana State Board of Cosmetology	\$18,695	\$23,845	N/A

Median Salary by Agency (Cont.) Fiscal Years 2005 to 2011			
Agency	2005	2009	2011
Department of Culture, Recreation and Tourism	\$11,374	\$19,830	\$21,466
Department of Health and Hospitals	\$24,774	\$30,805	\$33,093
Department of Children and Family Services	\$33,031	\$36,625	\$38,834
Corrections Services	\$25,035	\$33,961	\$35,972
Youth Services	\$23,065	\$33,819	\$34,330
Public Safety Services	\$35,587	\$42,246	\$44,301
Department of Natural Resources	\$42,750	\$53,350	\$51,230
Department of Revenue	\$29,950	\$38,513	\$34,006
Louisiana Workforce Commission	\$31,206	\$36,259	\$36,858
Department of Wildlife and Fisheries	\$34,829	\$44,871	\$45,302
State Civil Service	\$33,180	\$41,334	\$46,322
Municipal Fire and Police Service	\$30,426	\$44,646	\$50,918
Ethics Administration	\$37,060	\$44,631	\$42,040
State Police Commission	\$51,325	\$22,533	\$64,000
Division of Administrative Law	\$35,795	\$37,514	\$40,289
Louisiana School for the Deaf and Visually Impaired	\$25,164	\$29,211	\$34,111
Louisiana Special Education Center	\$18,508	\$21,816	\$24,181
Louisiana School for Math, Science and Arts	\$34,380	\$44,569	\$44,185
Louisiana Educational Television Authority	\$41,906	\$50,140	\$53,466
Council for the Development of French In Louisiana	\$23,761	N/A	N/A
Board of Elementary and Secondary Education	\$50,162	\$55,912	\$64,230
Louisiana Systemic Initiatives Program	\$57,054	N/A	N/A
New Orleans Center for the Creative Arts	\$28,887	\$31,241	\$40,961
Department of Education	\$43,868	\$42,848	\$43,742
Ancillary Appropriations - Donald J. Thibodaux Training Academy	\$34,840	\$46,251	\$50,534
Ancillary Appropriations - Jackson Regional Laundry	\$15,139	N/A	N/A
Ancillary Appropriations - Central Regional Laundry	\$17,638	\$17,794	\$25,272
Ancillary Appropriations - Office of Group Benefits	\$28,017	\$35,551	\$39,749
Ancillary Appropriations - Office of Risk Management	\$38,837	\$51,352	\$46,010
Ancillary Appropriations - Administrative Services	\$31,634	\$33,328	\$33,134
Ancillary Appropriations - Louisiana Property Assistance Agency	\$18,354	\$16,226	\$18,245
Ancillary Appropriations - Federal Property Assistance	\$32,374	\$27,913	\$36,390
Ancillary Appropriations - Office of Telecommunications Management	\$42,547	\$48,270	\$51,634

Median Salary by Agency (Concluded)			
Fiscal Years 2005 to 2011			
Agency	2005	2009	2011
Ancillary Appropriations - Administrative Support	\$16,826	N/A	N/A
Ancillary Appropriations - Public Safety Services Cafeteria	\$24,653	\$29,270	\$30,420
Ancillary Appropriations - Prison Enterprises	\$36,035	\$46,942	\$47,684
Ancillary Appropriations - Office of Aircraft Services	\$26,207	\$54,405	\$81,120
Department of Environmental Quality	\$37,054	\$45,683	\$48,610
<p>Note: N/A indicates that data was not available for the entity for that fiscal year. This lack of data results from an administrative reorganization that created, eliminated, merged, or divided entities.</p> <p>Source: Prepared by legislative auditor's staff using LaGOV ZF 65 payroll expenditure reports.</p>			

Appendix E: Agency Fact Sheets

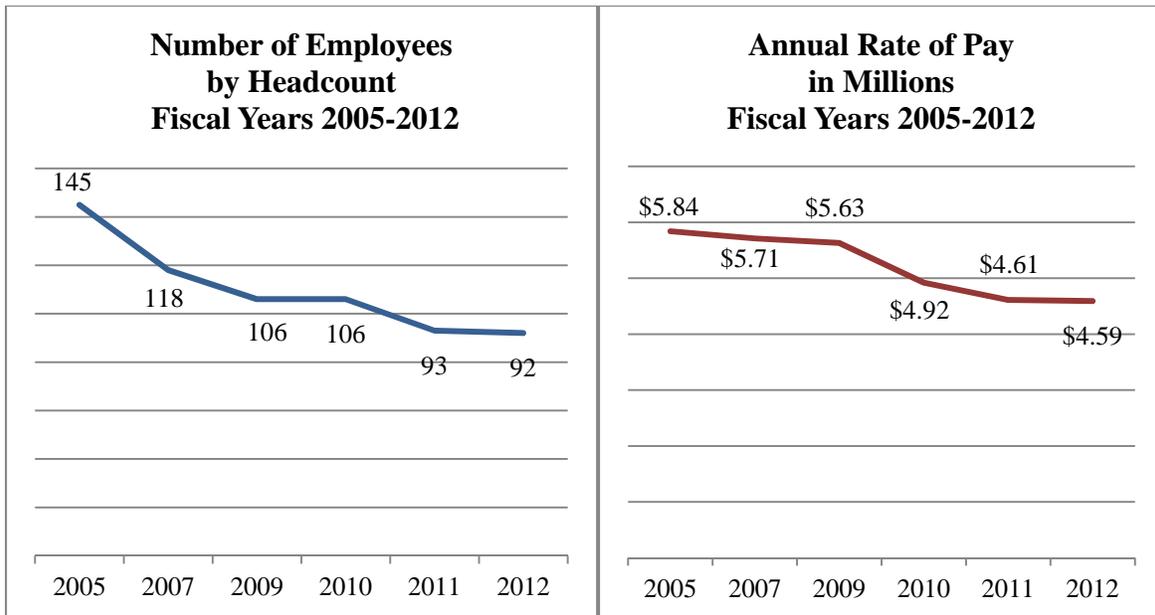
The body of this report presents summary data for all executive branch agencies and associated entities with available data in ISIS for fiscal years 2005 through 2012. We prepared agency fact sheets that provide the same information by agency for each of the executive branch entities listed in the executive budget for fiscal year 2012.

1. **Executive Department** - Because the Executive Department consists of several smaller offices, we prepared fact sheets for entities with 10 or more employees in our fiscal year 2012 data sets. Although all personnel associated with executive department entities are included in the statewide tables in the body of the report, only the following 13 entities met our fact sheet criteria for 10 or more staff:
 - a. Executive Office (Governor's Office)
 - b. Department of Military Affairs
 - c. Division of Administration
 - d. Office of Homeland Security and Emergency Preparedness
 - e. Office of Coastal Protection and Restoration
 - f. Office of Financial Institutions
 - g. Louisiana State Racing Commission
 - h. Louisiana Commission on Law Enforcement
 - i. Mental Health Advocacy Services
 - j. Louisiana Tax Commission
 - k. Office of Elderly Affairs
 - l. Louisiana Public Defender Board
 - m. Office of Inspector General
2. **Department of Veterans Affairs**
3. **Secretary of State**
4. **Office of the Attorney General**
5. **Lieutenant Governor**
6. **State Treasurer**
7. **Public Service Commission**
8. **Agriculture and Forestry**
9. **Commissioner of Insurance**

10. **Economic Development**
11. **Department of Culture, Recreation and Tourism**
12. **Department of Public Safety and Corrections** - We prepared fact sheets for each of the services listed under this department in the executive budget which includes:
 - a. Corrections Services
 - b. Public Safety Services
 - c. Youth Services
13. **Department of Health and Hospitals**
14. **Department of Children and Family Services**
15. **Department of Natural Resources**
16. **Department of Revenue**
17. **Department of Environmental Quality**
18. **Louisiana Workforce Commission**
19. **Department of Wildlife and Fisheries**
20. **Department of Civil Service** - We prepared fact sheets for each of the entities listed under this budget schedule because each entity is responsible for its own management and operations. This department includes the following:
 - a. Department of State Civil Service
 - b. Division of Administrative Law
 - c. Ethics Administration
 - d. Municipal Fire and Police Service
 - e. State Police Commission
21. **Special Schools and Commissions** - We prepared fact sheets for each of the entities listed under this budget schedule as each entity is responsible for its own management and operations. This budget schedule includes the following:
 - a. Board of Elementary and Secondary Education
 - b. Louisiana Educational Television Authority
 - c. Louisiana School for Math, Science and Arts
 - d. Louisiana School for the Deaf and Visually Impaired
 - e. Louisiana Special Education Center
 - f. New Orleans Center for the Creative Arts

22. **Department of Education**
23. **Ancillary Appropriations** - We prepared fact sheets for selected entities under this budget unit based on the nature of the service they provide (statewide versus department specific), size of budget (over \$50 million), and whether the entity had authorized table of organization (TO) positions. Although all personnel associated with ancillary appropriation entities are included in the statewide tables in the body of the report, only the following entities met our fact sheet criteria:
 - a. Office of Group Benefits
 - b. Office of Risk Management
 - c. Office of Telecommunications Management

Executive Department - Executive Office (Governor's Office)



Source: Prepared by legislative auditor's staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

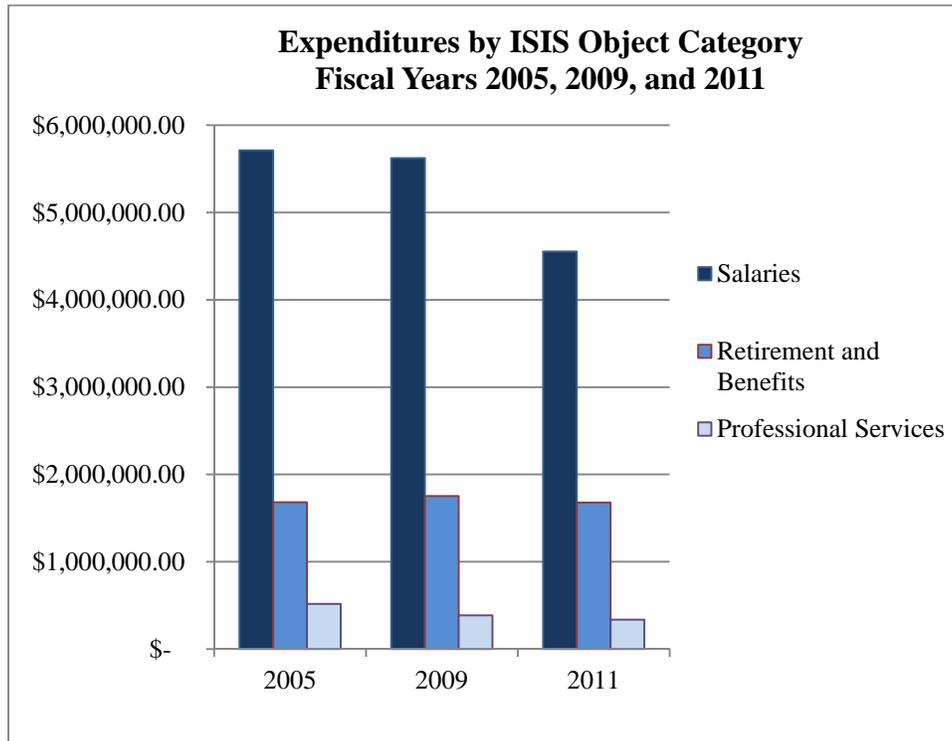
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Other Unclassified Pay Changes	99	80	134	44	14	10	9	390	93.30%
Hires	3	6	7	0	0	0	1	17	4.07%
Merit Increases	1	2	2	0	0	0	0	5	1.20%

Source: Prepared by legislative auditor's staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

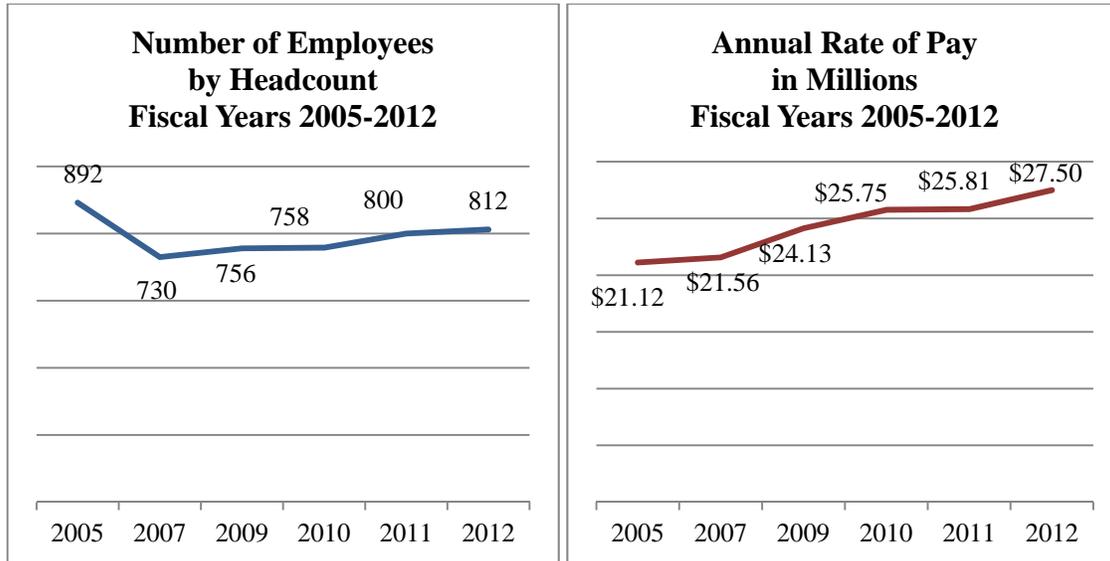
Top 4 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	33	46	45	28	35	35	45	35	302	77.04%
Term of Temp Appt	1	3	11	36	2	2	6	6	67	17.09%
Retirement	0	1	0	6	1	1	1	0	10	2.55%
Disciplinary	2	2	0	0	1	3	1	1	10	2.55%

Source: Prepared by legislative auditor's staff using LaGOV ZP14 personnel action reports.



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Executive Department - Department of Military Affairs

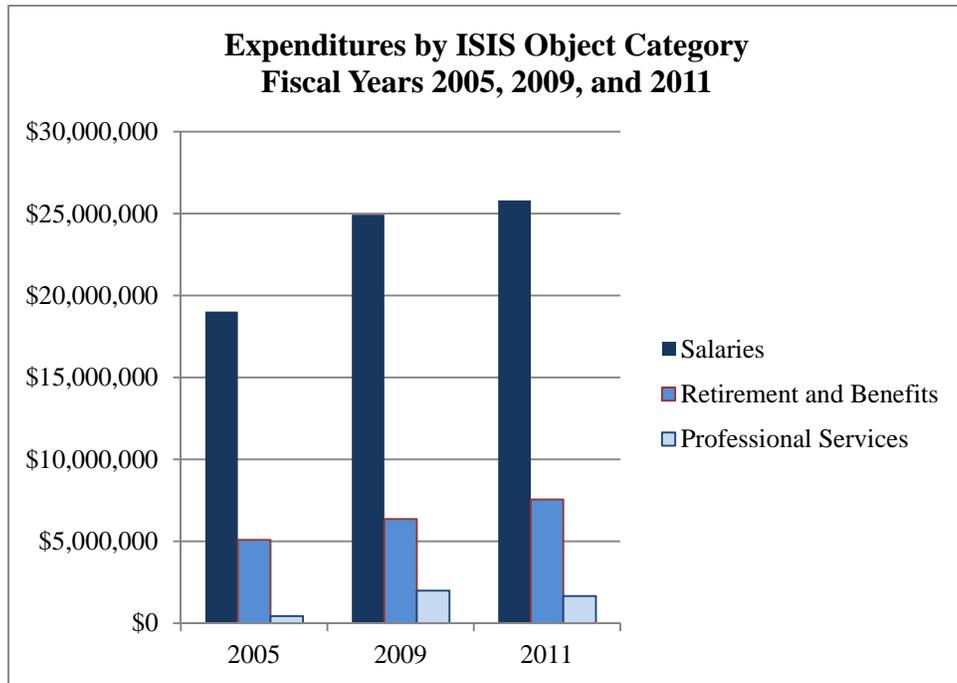


Source: Prepared by legislative auditor’s staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

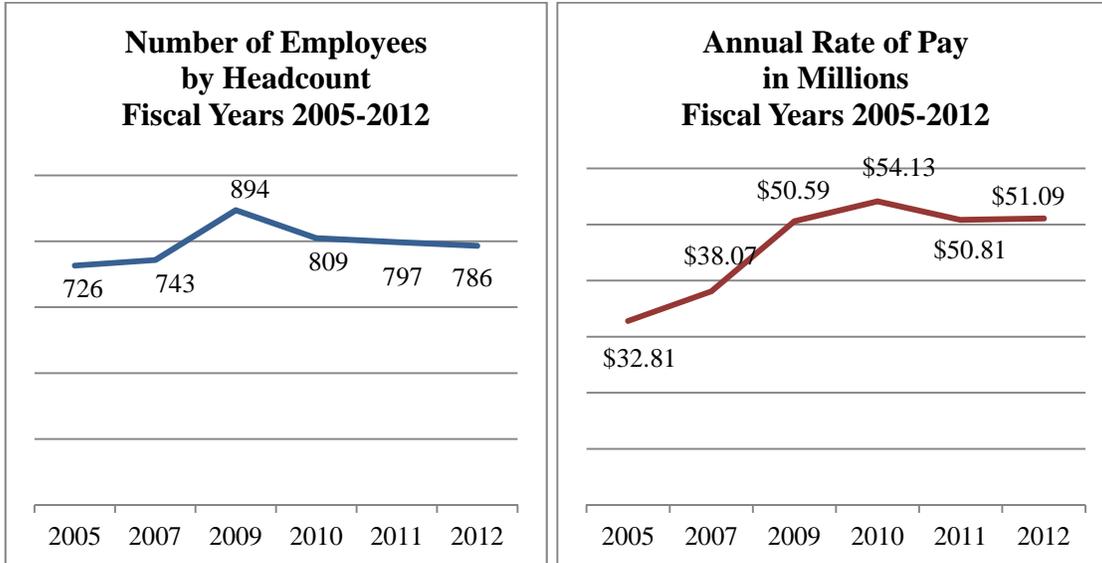
Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	458	473	514	492	268	0	0	2,205	63.25%
Other Unclassified Pay Changes	114	141	653	48	34	14	10	1,014	29.09%
Reallocations	25	41	18	9	2	3	0	98	2.81%
Source: Prepared by legislative auditor’s staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.									

Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	163	210	134	95	98	102	101	128	1,031	68.73%
Disciplinary	19	39	27	21	14	27	32	27	206	13.73%
Term of Temp Appt	37	38	22	14	12	9	15	23	170	11.33%
Source: Prepared by legislative auditor’s staff using LaGOV ZP14 personnel action reports.										



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Executive Department - Division of Administration



Source: Prepared by legislative auditor’s staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012

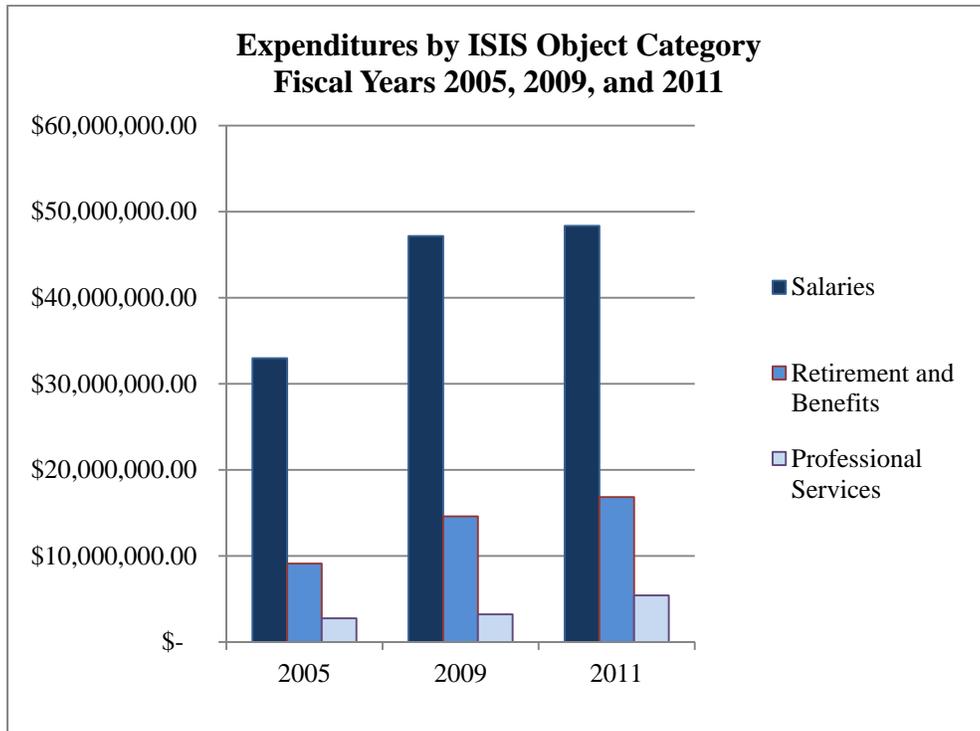
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	573	572	586	582	603	0	0	2,916	58.25%
General Increases	0	0	600	0	0	0	0	600	11.99%
Other Unclassified Pay Changes	12	45	114	125	120	30	20	466	9.31%

Source: Prepared by legislative auditor’s staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

Top 3 Separation Actions Fiscal Years 2005-2012

Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	87	91	83	75	73	83	73	73	638	60.36%
Retirement	17	18	24	22	30	35	35	45	226	21.38%
Term of Temp Appt	15	10	6	33	13	23	12	12	124	11.73%

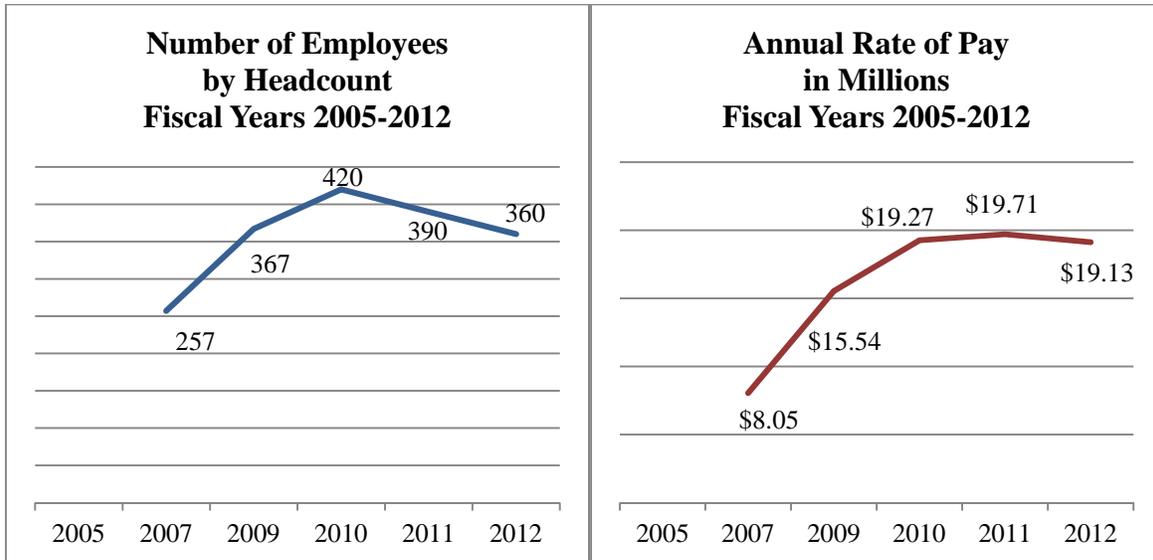
Source: Prepared by legislative auditor’s staff using LaGOV ZP14 personnel action reports.



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Executive Department - Office of Homeland Security and Emergency Preparedness

Note: GOHSEP split off from the Department of Military Affairs and became its own agency in fiscal year 2006. It did not record transactions in ISIS until fiscal year 2007. Therefore, some data is unavailable.



Source: Prepared by legislative auditor's staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012

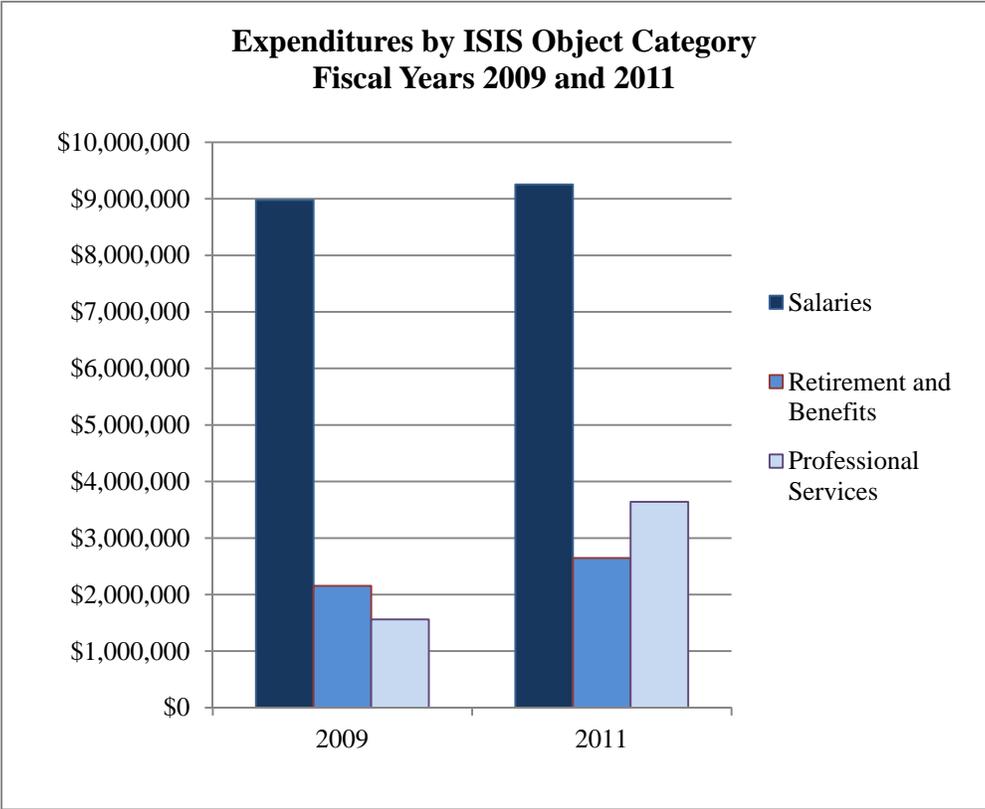
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	N/A	54	192	248	449	0	0	943	51.87%
Other Unclassified Pay Changes	N/A	14	409	30	12	1	28	494	27.47%
Promotions	N/A	27	35	57	64	53	13	249	13.70%

Source: Prepared by legislative auditor's staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

Top 3 Separation Actions Fiscal Years 2005-2012

Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	N/A	N/A	57	49	30	34	43	40	253	75.75%
Disciplinary	N/A	N/A	8	8	5	5	4	4	34	10.18%
Term of Temp Appt	N/A	N/A	3	0	9	3	1	0	16	4.79%

Source: Prepared by legislative auditor's staff using LaGOV ZP14 personnel action reports.

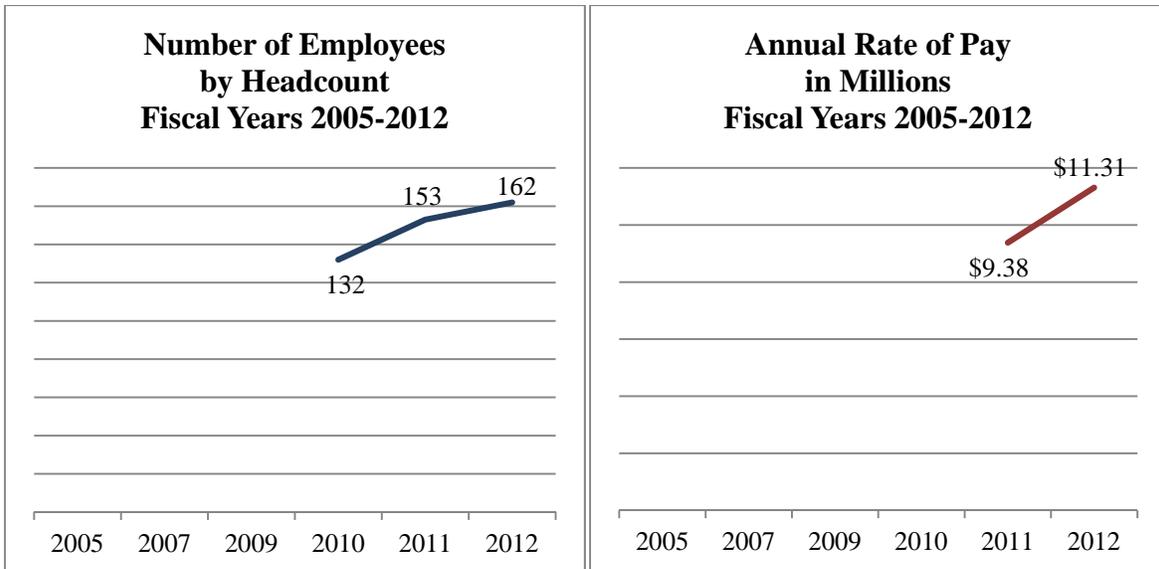


Note: Fiscal Year 2005 data not available.

Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Executive Department - Office of Coastal Protection and Restoration

Note: OCPR was created in 2009 from the Department of Natural Resources' Office of Coastal Restoration and Management. OCPR became an ISIS agency in fiscal year 2011. Therefore, some data is unavailable.



Source: Prepared by legislative auditor's staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 4 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Promotions	N/A	N/A	N/A	N/A	N/A	21	5	26	43.33%
Reallocations	N/A	N/A	N/A	N/A	N/A	6	8	14	23.33%
Other Unclassified Pay Changes	N/A	N/A	N/A	N/A	N/A	2	3	5	8.33%
Details	N/A	N/A	N/A	N/A	N/A	5	0	5	8.33%

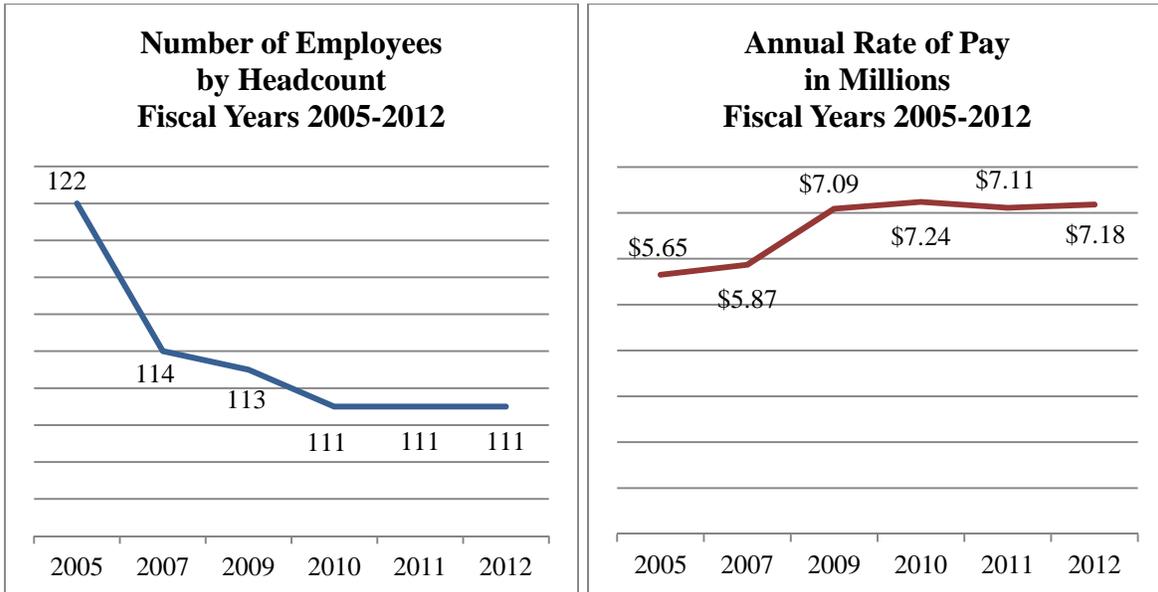
Source: Prepared by legislative auditor's staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	N/A	N/A	N/A	N/A	N/A	N/A	20	12	32	66.67%
Retirement	N/A	N/A	N/A	N/A	N/A	N/A	6	4	10	20.83%
Term of Temp Appt	N/A	N/A	N/A	N/A	N/A	N/A	2	3	5	10.42%

Source: Prepared by legislative auditor's staff using LaGOV ZP14 personnel action reports.

Expenditures by ISIS Object Category Fiscal Year 2011	
ISIS Object Code	2011
Salaries	\$9,731,337.29
Retirement and Benefits	\$2,974,514.66
Professional Services	\$0.00
Note: Fiscal Years 2005 and 2009 data not available.	
Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.	

Executive Department - Office of Financial Institutions



Source: Prepared by legislative auditor's staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

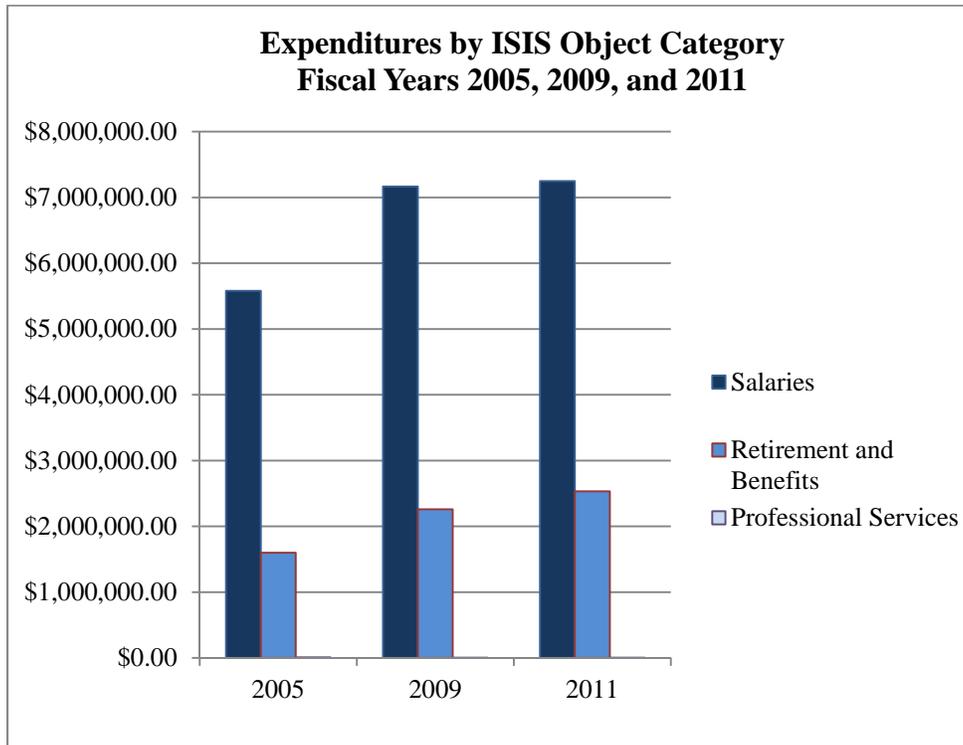
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	107	102	104	106	100	0	0	519	65.95%
General Increases	0	0	106	0	0	0	0	106	13.47%
Other Pay Adjustments	6	2	72	0	0	0	1	81	10.29%

Source: Prepared by legislative auditor's staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

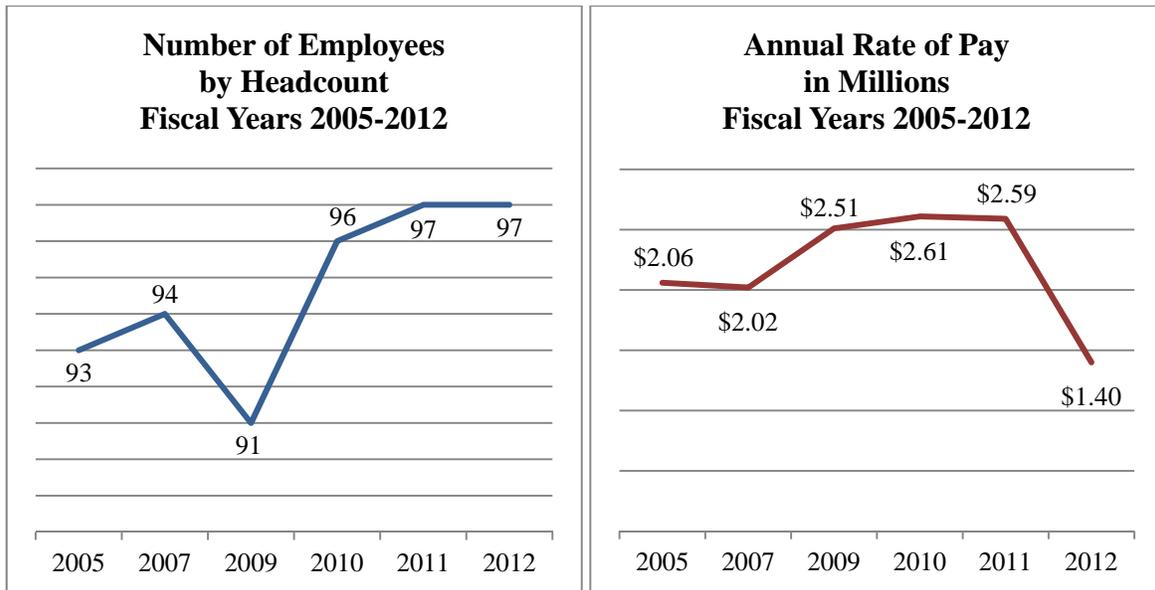
Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	9	10	8	2	2	4	1	2	38	35.19%
Term of Temp Appt	5	5	5	7	1	1	8	1	33	30.56%
Retirement	3	1	4	2	1	4	11	7	33	30.56%

Source: Prepared by legislative auditor's staff using LaGOV ZP14 personnel action reports.



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Executive Department - Louisiana State Racing Commission



Source: Prepared by legislative auditor’s staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

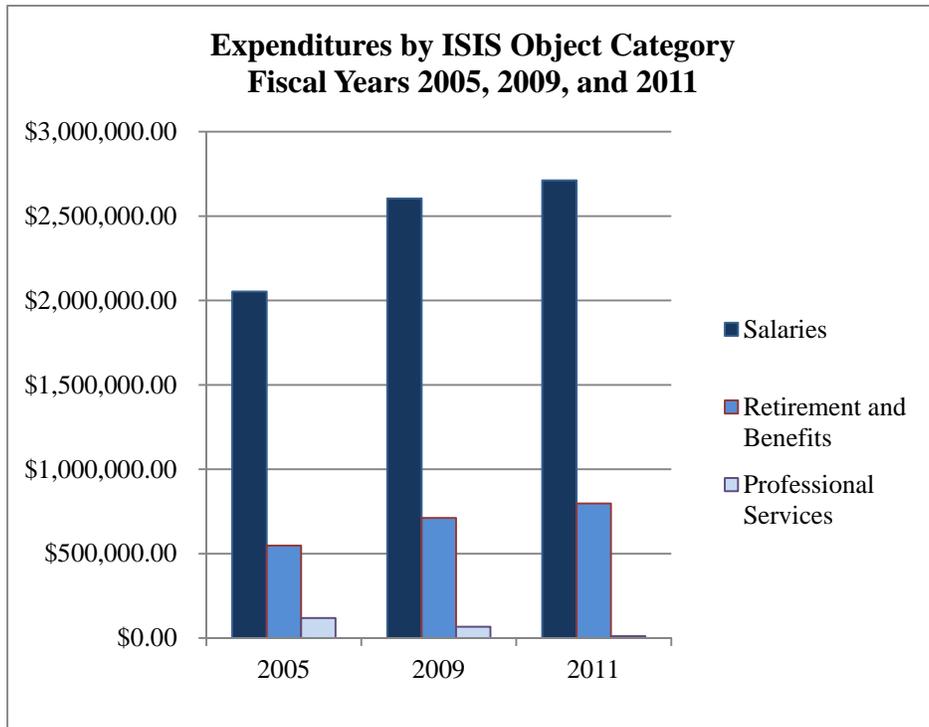
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	14	15	15	17	16	0	0	77	48.43%
General Increases	0	0	54	0	0	0	0	54	33.96%
Other Unclassified Pay Changes	0	4	10	0	6	0	0	20	12.58%

Source: Prepared by legislative auditor’s staff using LaGOV ZF65 pay reports and ZP52 basic pay report.

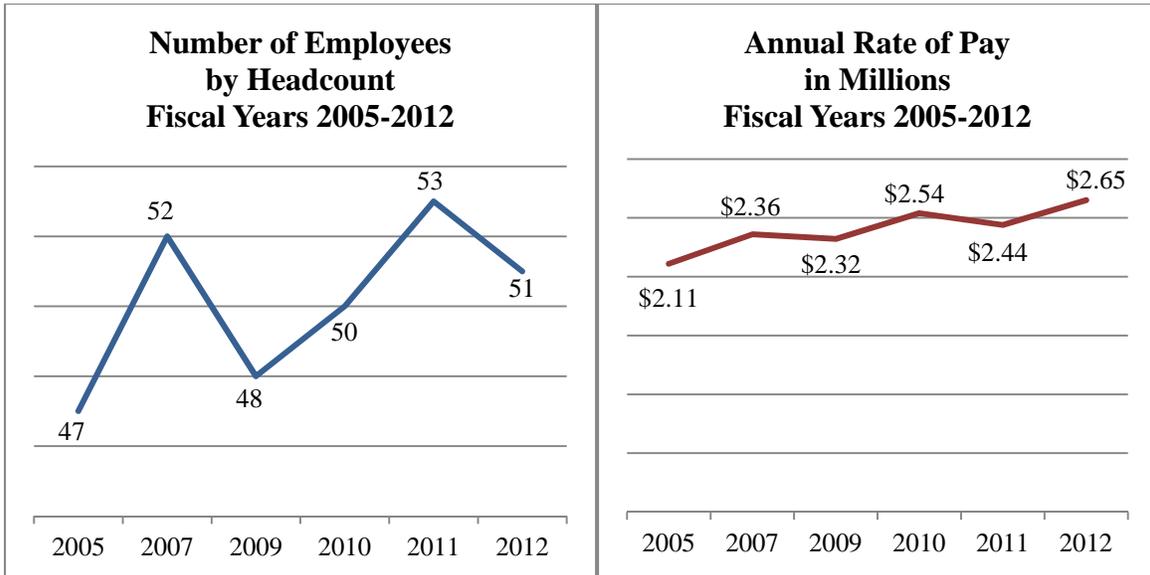
Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	10	11	18	19	21	4	9	11	103	58.52%
Non-Disciplinary	1	9	4	2	4	6	11	7	44	25.00%
Retirement	1	2	5	1	1	1	2	1	14	7.95%

Source: Prepared by legislative auditor’s staff using LaGOV ZP14 personnel action reports.



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Executive Department - Louisiana Commission on Law Enforcement



Source: Prepared by legislative auditor's staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

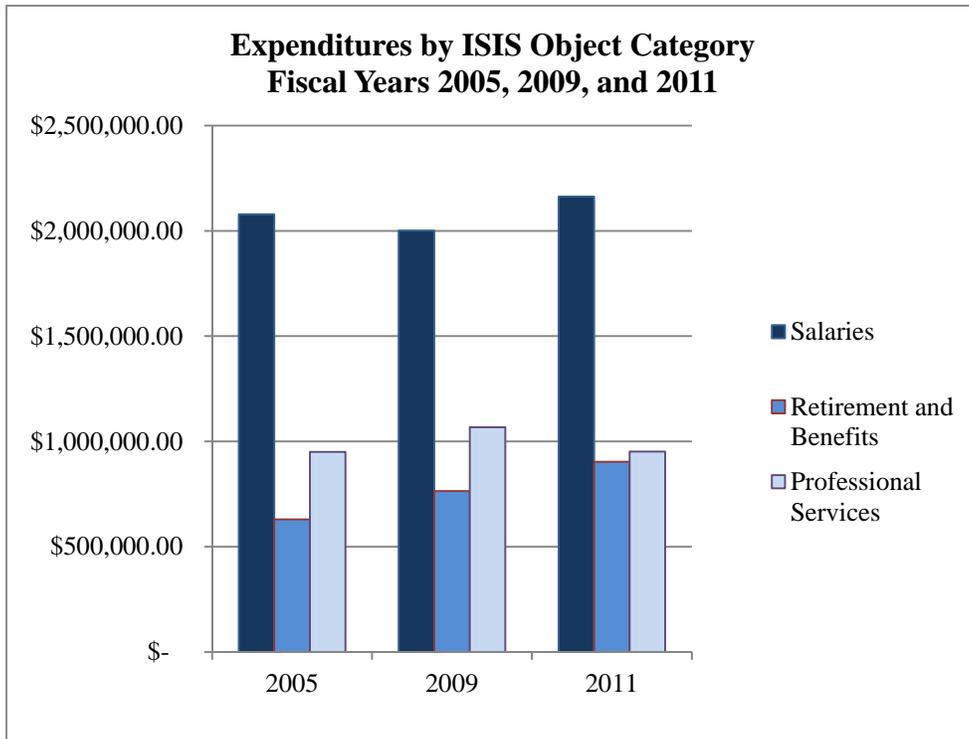
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	41	36	38	33	36	0	0	184	57.32%
General Increases	0	0	38	0	0	0	0	38	11.84%
Promotions	5	5	5	3	1	1	6	26	8.10%

Source: Prepared by legislative auditor's staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

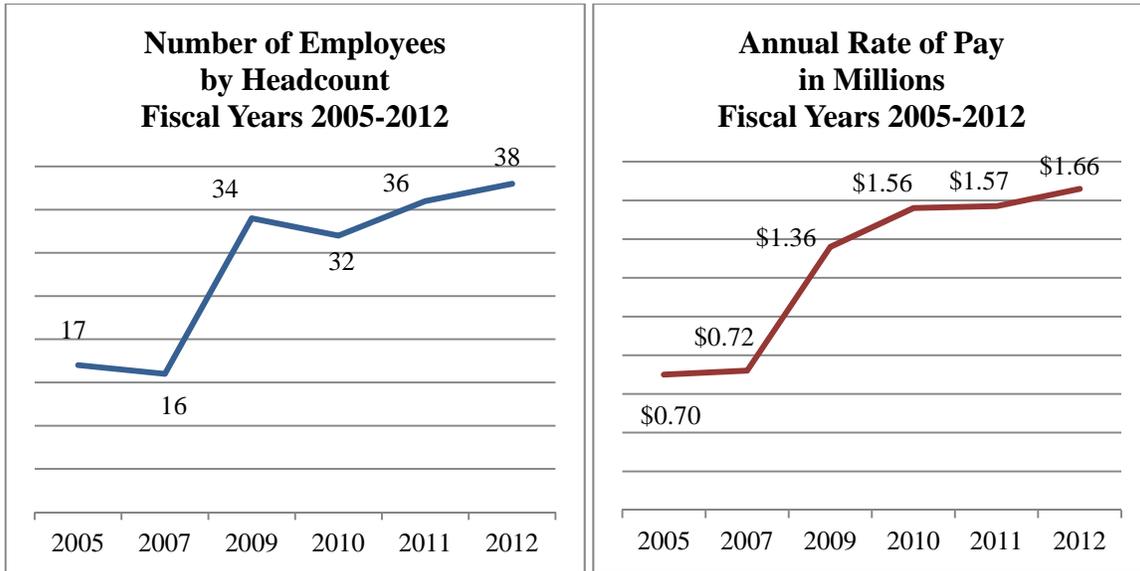
Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	5	2	6	11	2	6	6	4	42	49.41%
Retirement	3	1	5	1	3	2	2	1	18	21.18%
Term of Temp Appt	3	0	1	0	12	0	1	1	18	21.18%

Source: Prepared by legislative auditor's staff using LaGOV ZP14 personnel action reports.



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Executive Department - Mental Health Advocacy Services



Source: Prepared by legislative auditor's staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

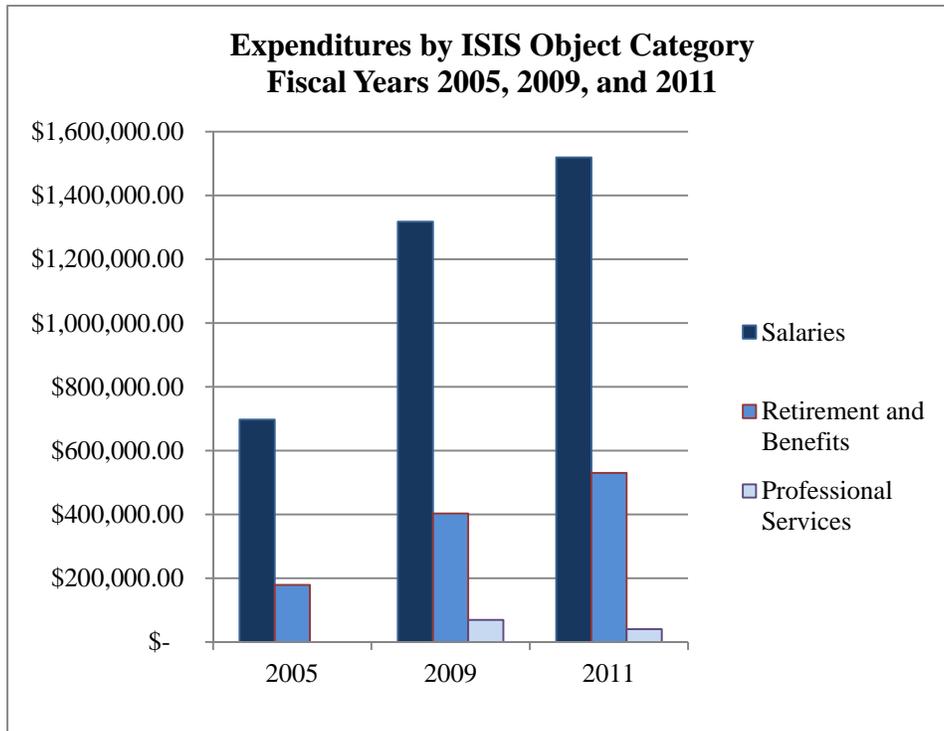
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	13	11	13	23	24	0	0	84	65.63%
General Increases	0	0	13	0	0	0	0	13	10.16%
Reallocations	0	0	2	2	5	2	1	12	9.38%

Source: Prepared by legislative auditor's staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

Top 4 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	4	3	3	3	7	6	6	4	36	78.26%
Term of Temp Appt	0	0	0	2	1	0	1	0	4	8.70%
Non-Disciplinary	0	0	0	0	0	1	1	1	3	6.52%
Retirement	0	0	0	0	0	2	1	0	3	6.52%

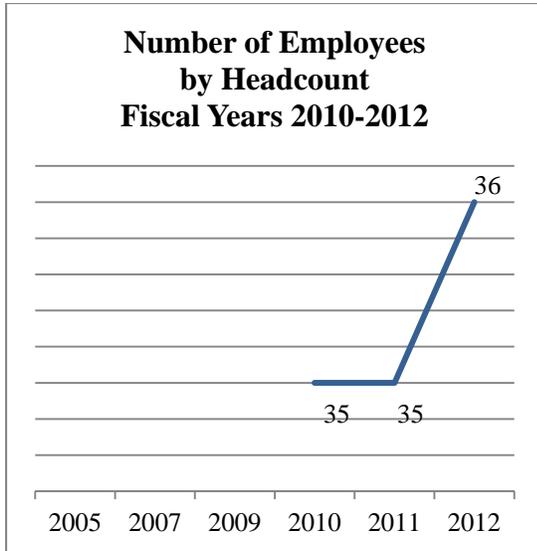
Source: Prepared by legislative auditor's staff using LaGOV ZP14 personnel action reports.



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Executive Department - Louisiana Tax Commission

Note: LTC was transferred from the Department of Revenue to the Executive Department in fiscal year 2011. As a result, some data was unavailable.



Annual Rate of Pay in Millions Fiscal Years 2010-2012		
2010	2011	2012
N/A	\$1.91	\$2.10

Source: Prepared by legislative auditor's staff using LaGOV ZP52 basic pay reports. This analysis does not adjust for final pay periods that span two fiscal years.

Source: Prepared by legislative auditor's staff using LaGOV ZP39 reports for headcount.

Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

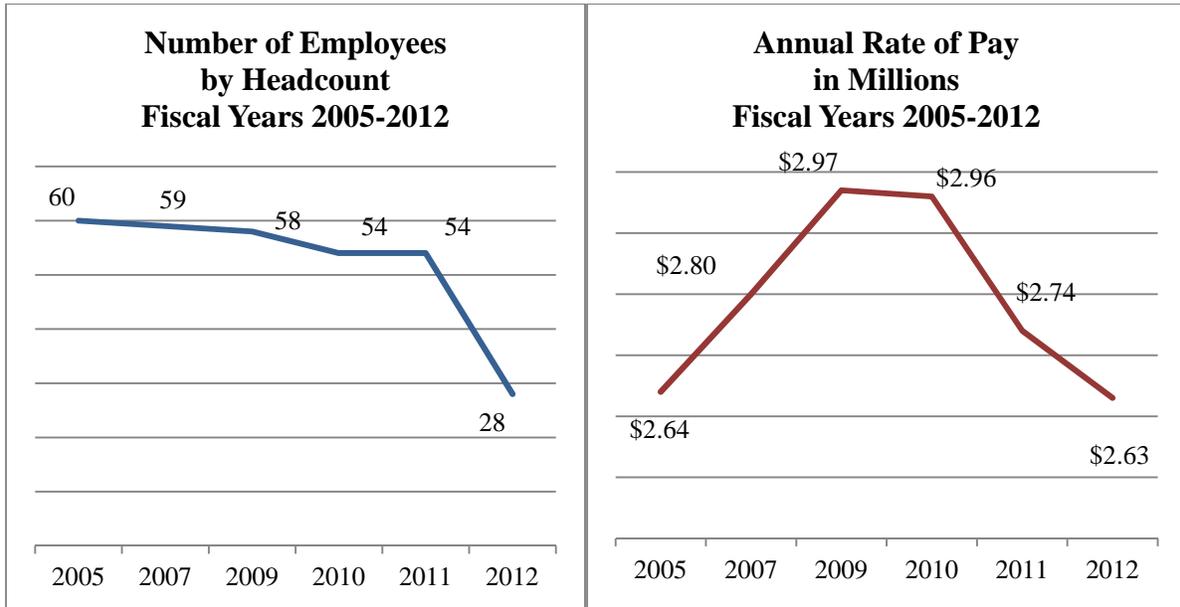
Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Other Pay Adjustments	N/A	N/A	N/A	N/A	N/A	0	2	2	50.00%
Details	N/A	N/A	N/A	N/A	N/A	0	1	1	25.00%
Reallocations	N/A	N/A	N/A	N/A	N/A	1	0	1	25.00%

Source: Prepared by legislative auditor's staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	N/A	N/A	N/A	N/A	N/A	N/A	1	3	4	66.67%
Retirement	N/A	N/A	N/A	N/A	N/A	N/A	1	0	1	16.67%
Disciplinary	N/A	N/A	N/A	N/A	N/A	N/A	0	1	1	16.67%

Source: Prepared by legislative auditor's staff using LaGOV ZP14 personnel action reports.

Executive Department - Office of Elderly Affairs



Source: Prepared by legislative auditor's staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

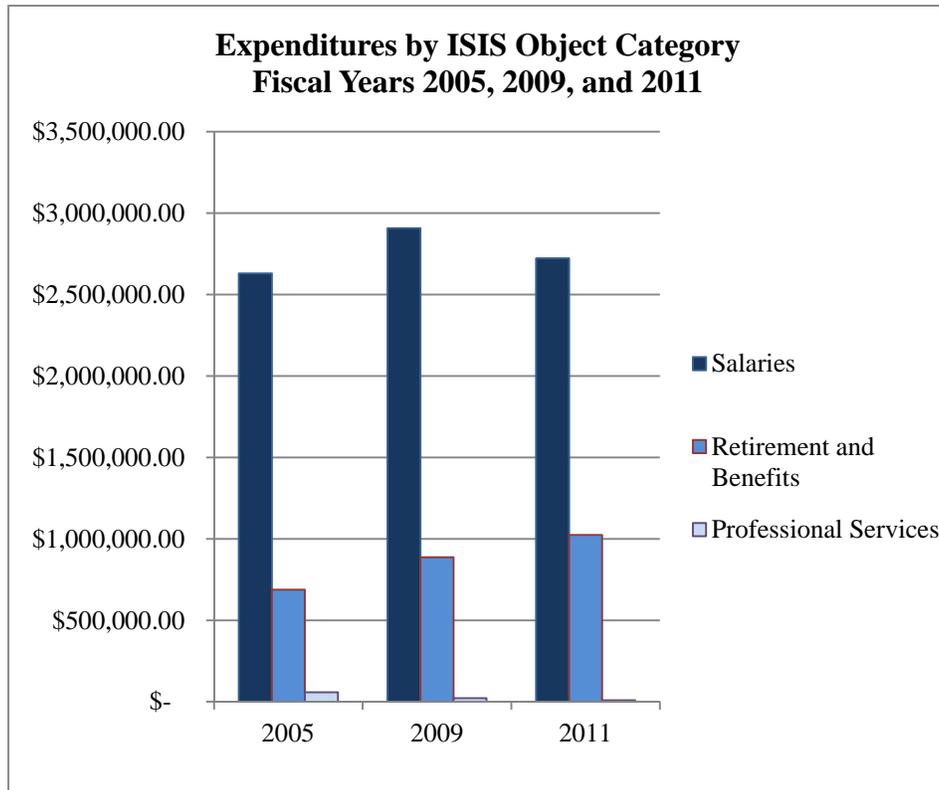
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	56	56	53	46	52	0	0	263	66.58%
General Increases	0	0	53	0	0	0	0	53	13.42%
Reallocations	1	4	8	4	4	1	4	26	6.58%

Source: Prepared by legislative auditor's staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	2	2	2	3	6	4	4	1	24	39.34%
Retirement	0	3	3	2	6	4	2	3	23	37.70%
Term of Temp Appt	2	0	0	2	4	0	1	0	9	14.75%

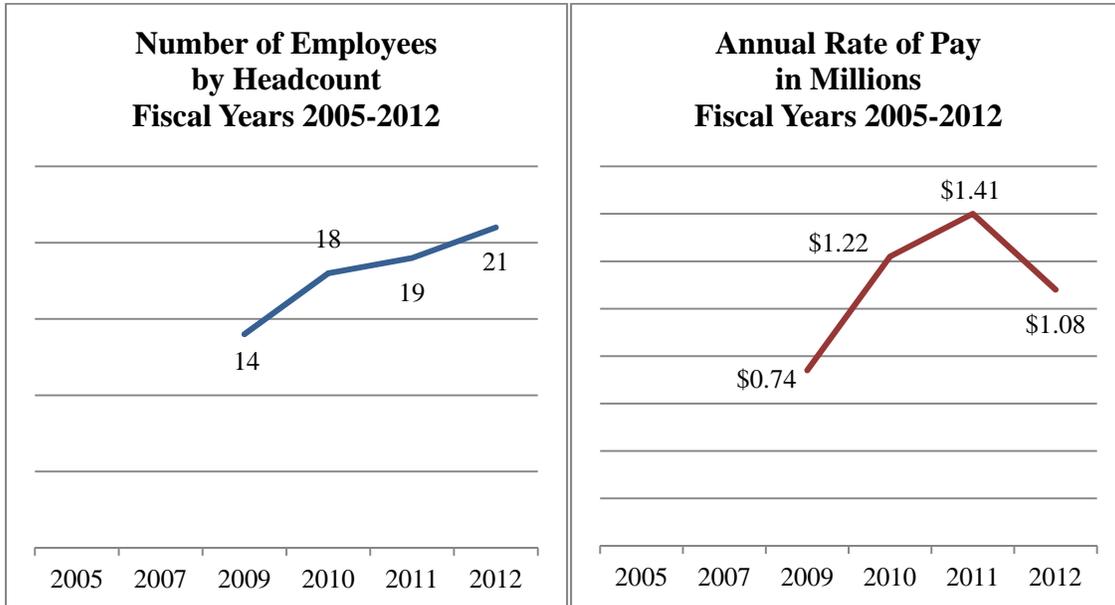
Source: Prepared by legislative auditor's staff using LaGOV ZP14 personnel action reports.



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Executive Department - Louisiana Public Defender Board

Note: The Louisiana Public Defender Board became its own state agency in fiscal year 2009. Therefore, some data was unavailable.



Source: Prepared by legislative auditor's staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

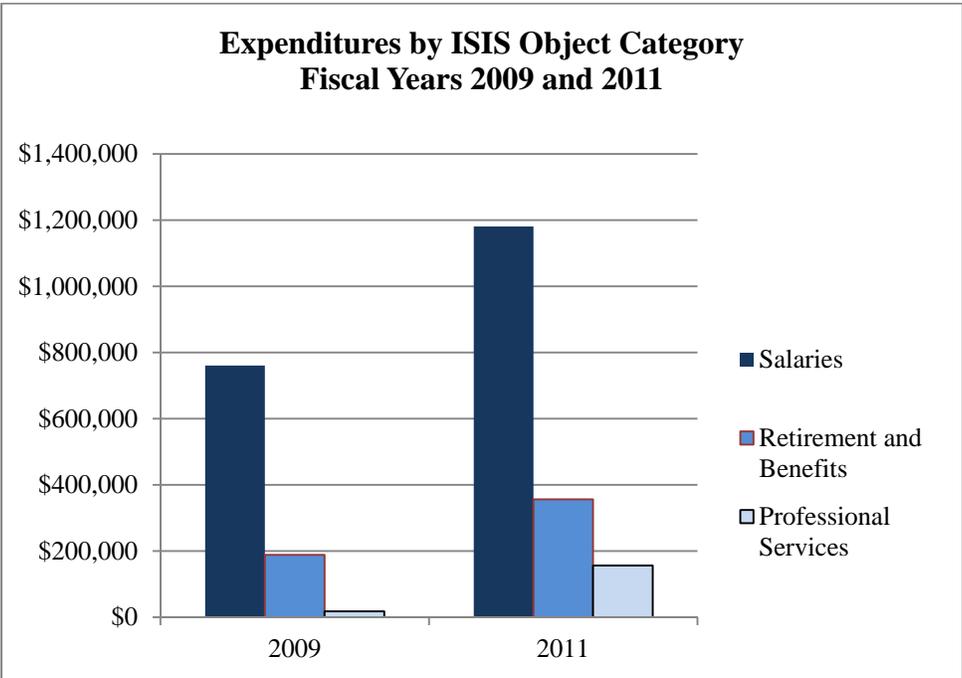
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	N/A	N/A	N/A	1	7	0	0	8	40.00%
Other Unclassified Pay Changes	N/A	N/A	N/A	0	2	1	2	5	25.00%
Hirings	N/A	N/A	N/A	2	1	1	0	4	20.00%

Source: Prepared by legislative auditor's staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	N/A	N/A	N/A	N/A	11	4	1	3	19	54.29%
Term of Temp Appt	N/A	N/A	N/A	N/A	1	1	9	1	12	34.29%
Retirement	N/A	N/A	N/A	N/A	1	0	1	1	3	8.57%

Source: Prepared by legislative auditor's staff using LaGOV ZP14 personnel action reports.

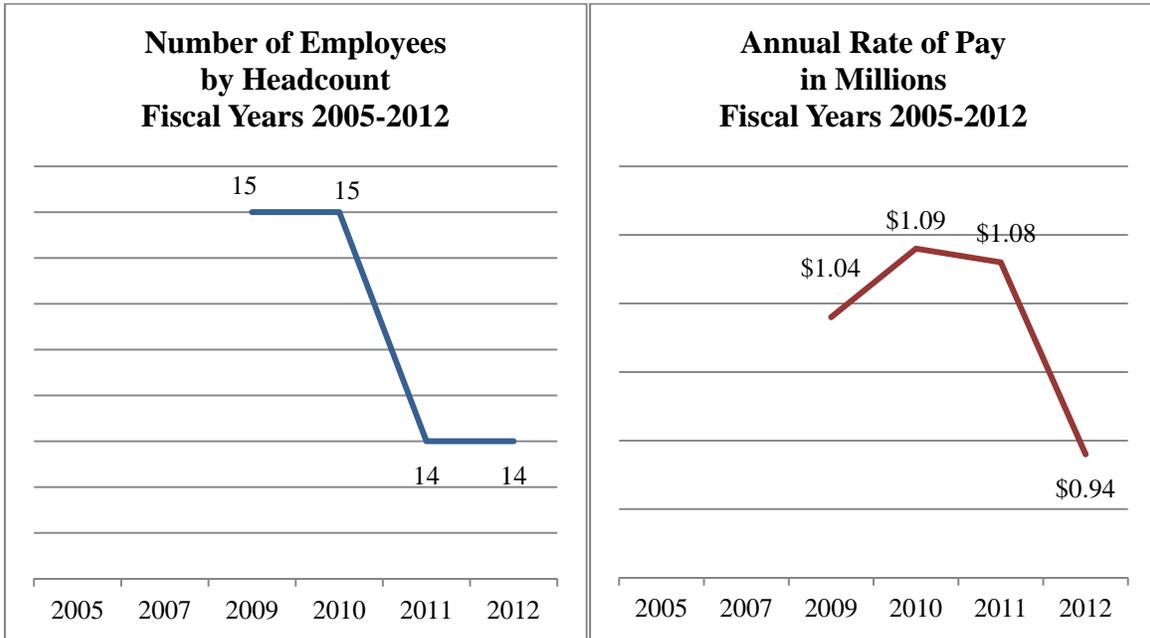


Note: Fiscal Year 2005 data unavailable.

Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Executive Department - Office of Inspector General

Note: OIG became a separate state agency in fiscal year 2009. Therefore, some data was unavailable.



Source: Prepared by legislative auditor's staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

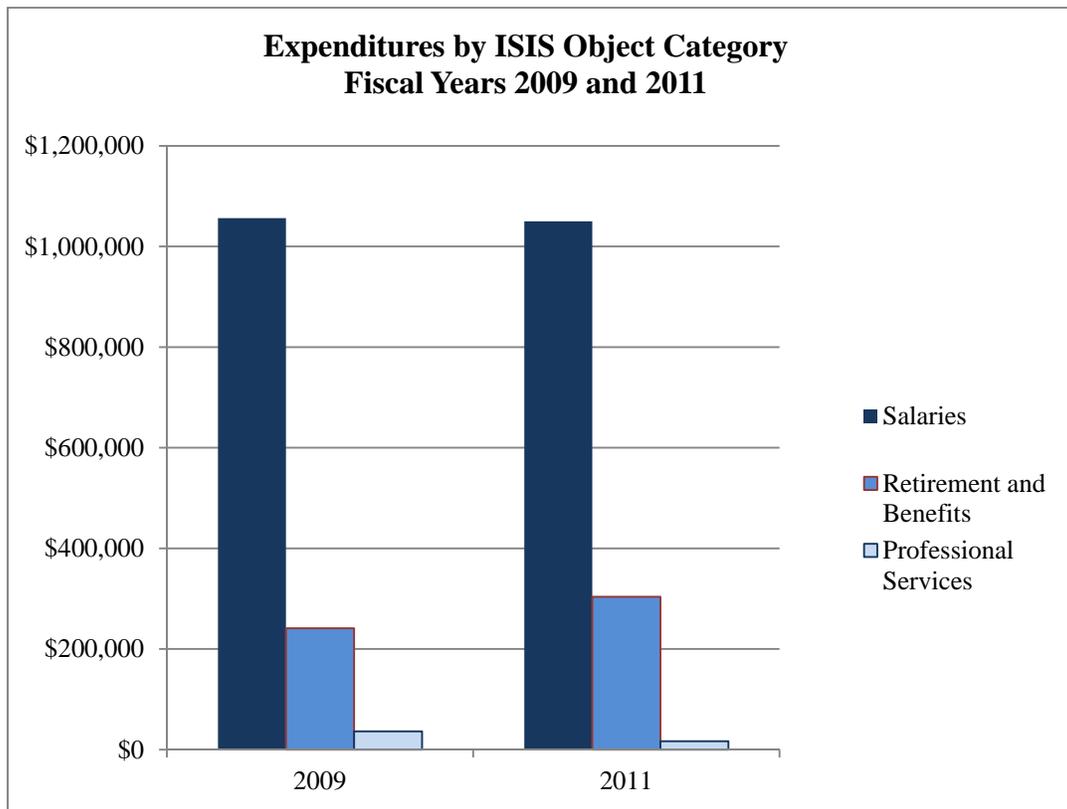
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	N/A	N/A	N/A	10	12	0	0	22	81.48%
Promotions	N/A	N/A	N/A	0	1	2	1	4	14.81%
Extra Qualifications	N/A	N/A	N/A	0	0	1	0	1	3.70%

Source: Prepared by legislative auditor's staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	N/A	N/A	N/A	N/A	0	1	2	1	4	44.44%
Retirement	N/A	N/A	N/A	N/A	1	1	0	2	4	44.44%
Disciplinary	N/A	N/A	N/A	N/A	0	0	0	1	1	11.11%

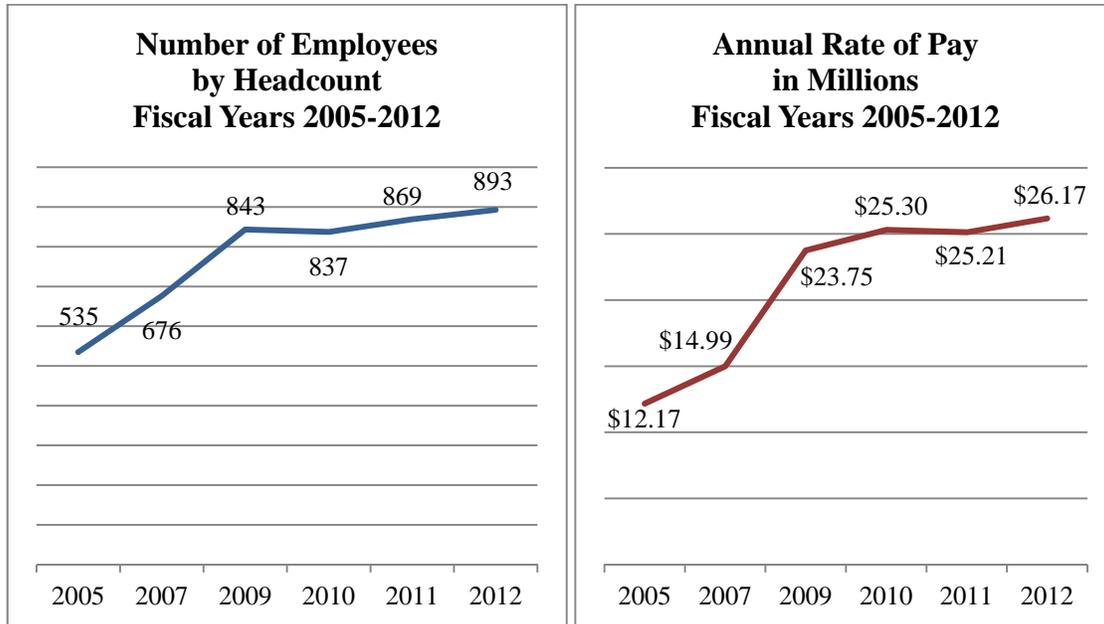
Source: Prepared by legislative auditor's staff using LaGOV ZP14 personnel action reports.



Note: Fiscal Year 2005 data unavailable.

Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Department of Veterans Affairs

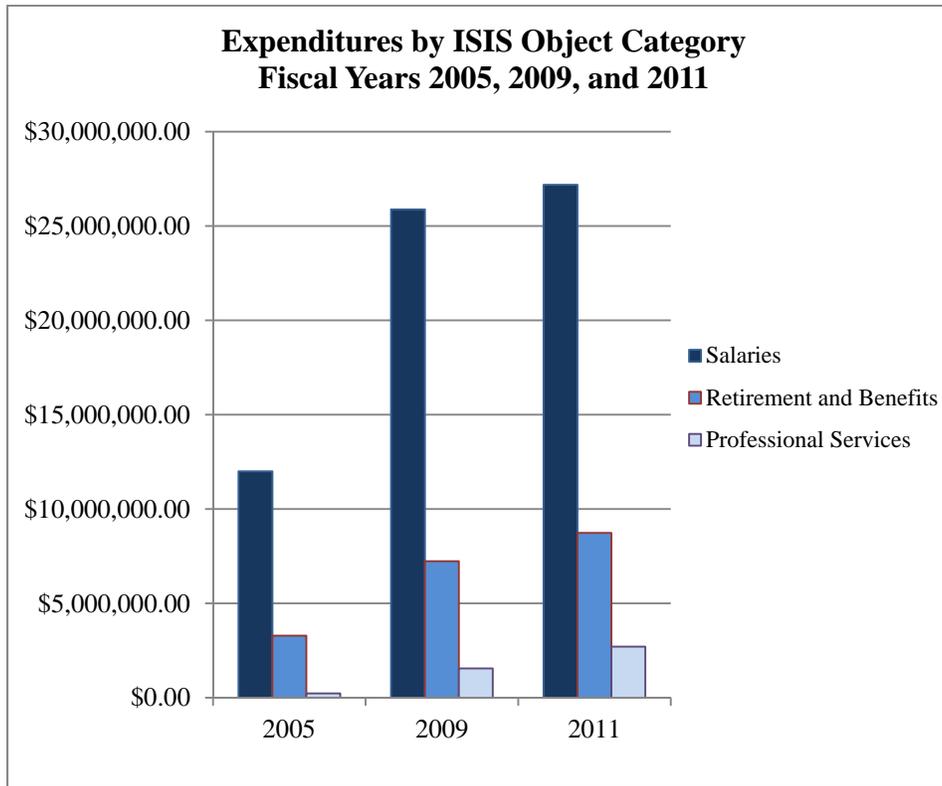


Source: Prepared by legislative auditor’s staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

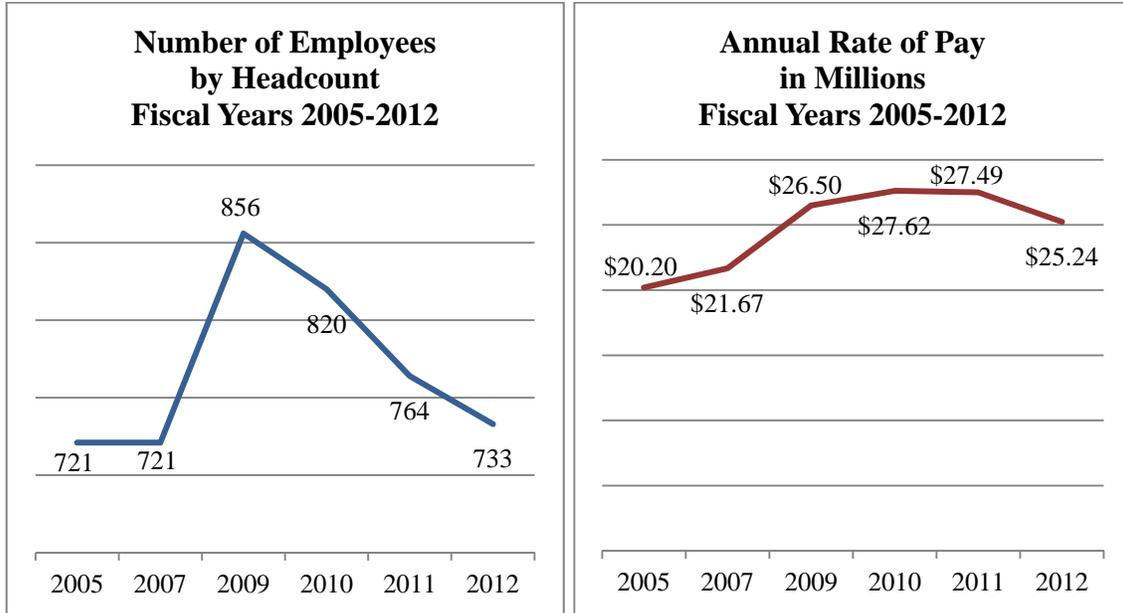
Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	373	363	473	548	596	0	0	2,353	60.63%
General Increases	0	0	493	0	0	0	0	493	12.70%
Reallocations	43	53	48	49	39	41	40	313	8.06%
Source: Prepared by legislative auditor’s staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.									

Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	94	103	105	162	169	215	164	182	1,194	46.05%
Non-Disciplinary	47	88	133	125	114	102	104	112	825	31.82%
Term of Temp Appt	24	51	50	62	79	59	57	51	433	16.70%
Source: Prepared by legislative auditor’s staff using LaGOV ZP14 personnel action reports.										



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Secretary of State

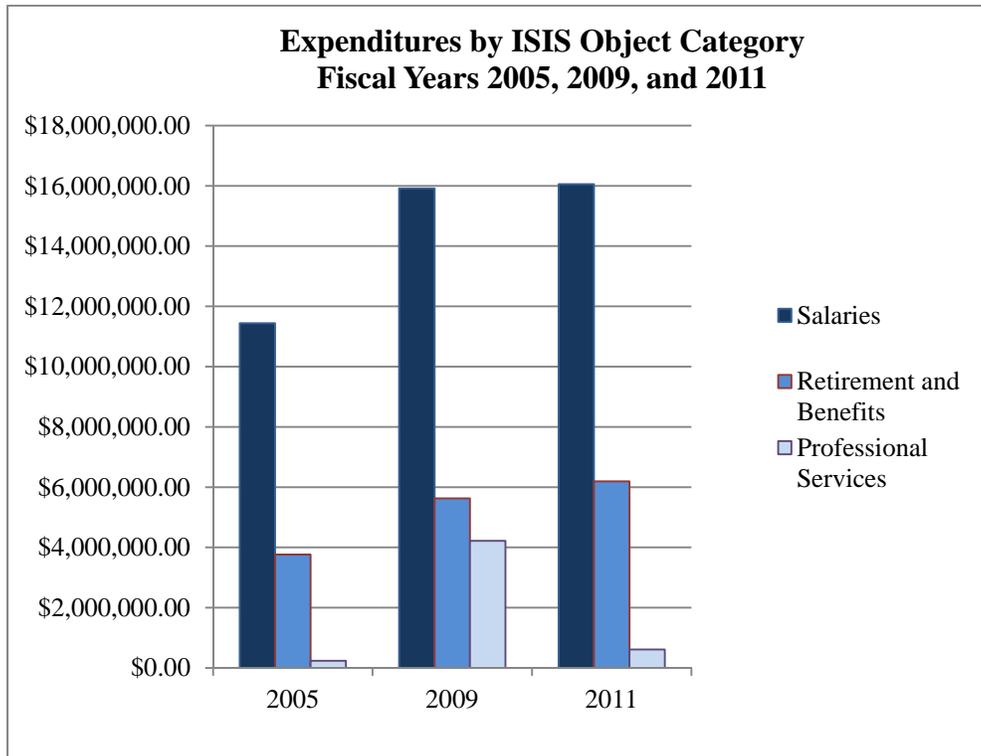


Source: Prepared by legislative auditor’s staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

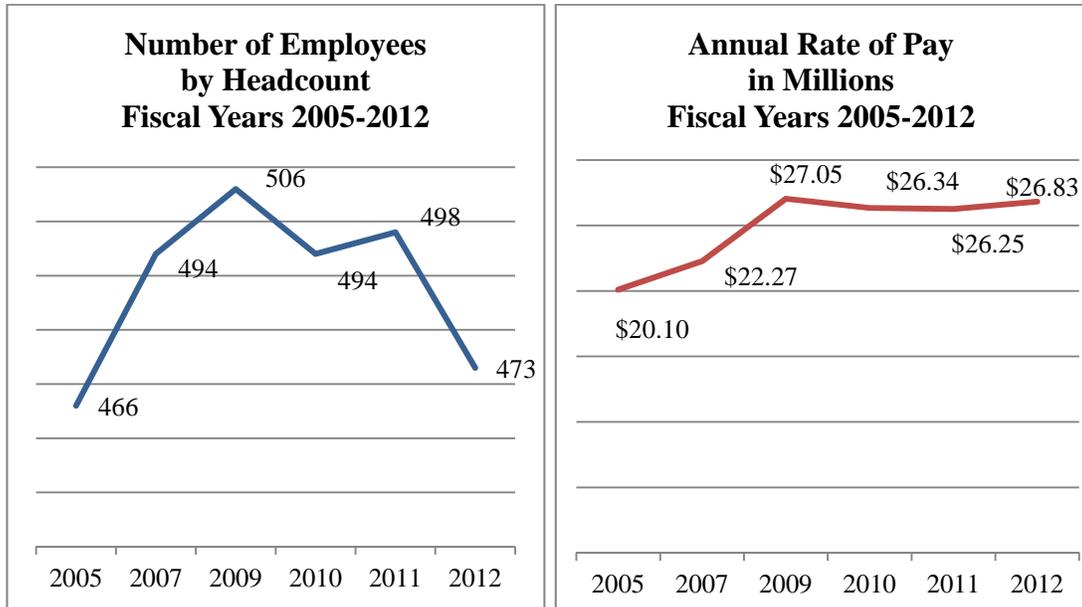
Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	443	467	464	498	523	0	0	2,395	54.20%
Other Unclassified Pay Changes	156	166	66	195	238	68	20	909	20.57%
General Increases	0	0	357	0	0	0	0	357	8.08%
Source: Prepared by legislative auditor’s staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.									

Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	91	72	136	67	43	50	50	38	547	44.22%
Term of Temp Appt	30	49	42	59	97	95	58	24	454	36.70%
Retirement	16	18	25	14	12	19	20	10	134	10.83%
Source: Prepared by legislative auditor’s staff using LaGOV ZP14 personnel action reports.										



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Office of the Attorney General

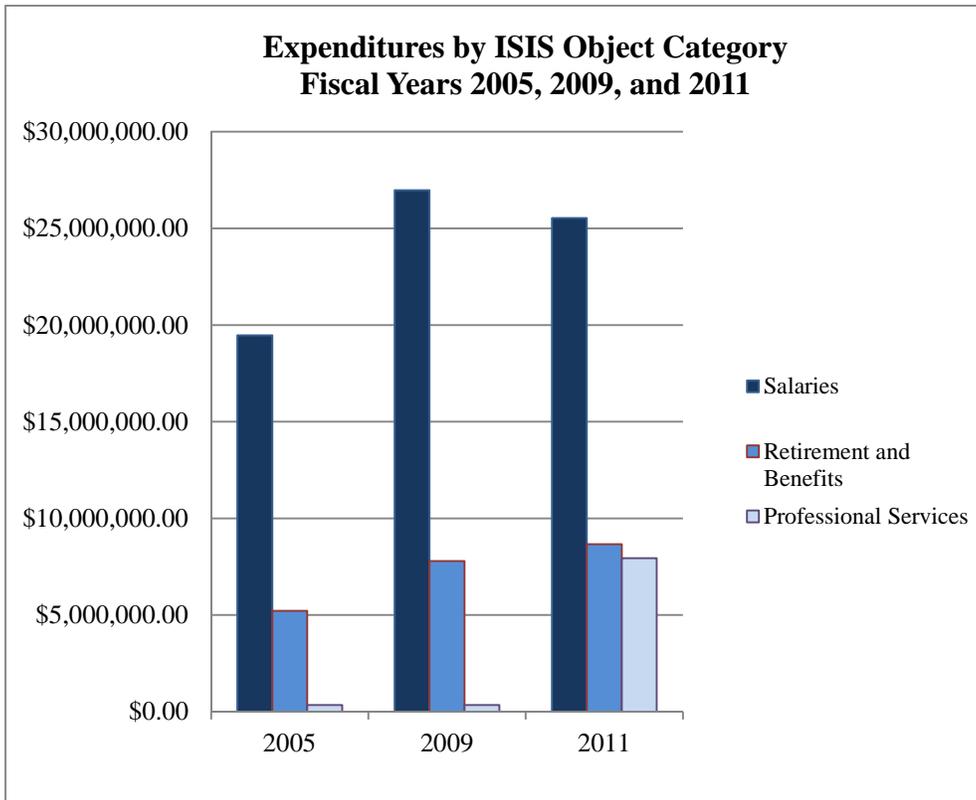


Source: Prepared by legislative auditor’s staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

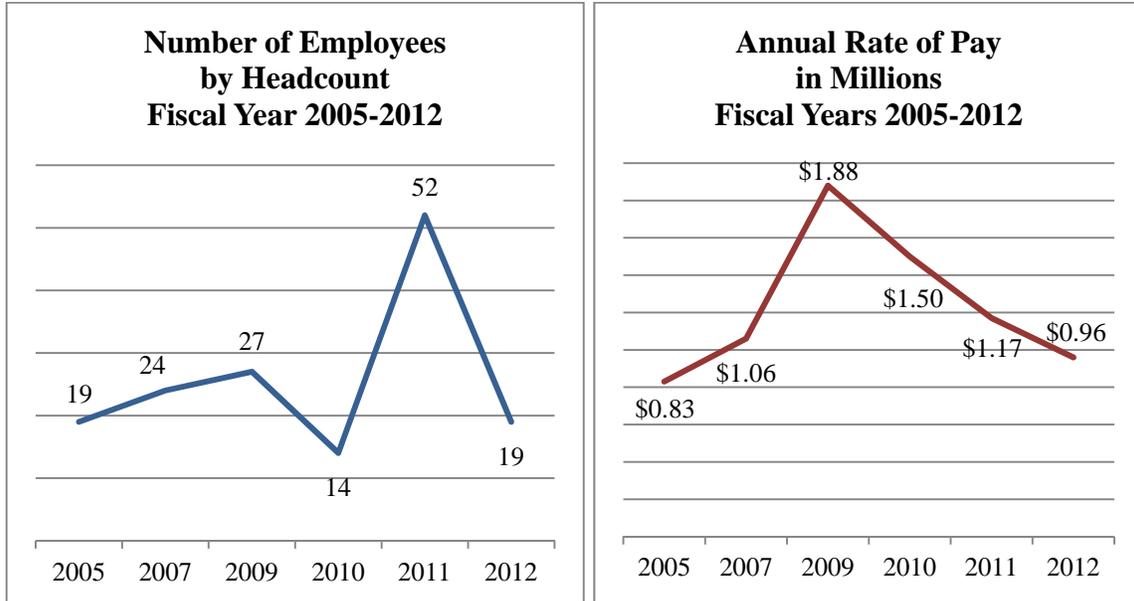
Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Other Unclassified Pay Changes	444	291	1,174	39	61	51	34	2,094	95.49%
Promotions	2	7	8	4	8	6	18	53	2.42%
Hires	2	4	5	4	3	0	5	23	1.05%
Source: Prepared by legislative auditor’s staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.									

Top 3 Separation Actions Fiscal Years 2005-2011										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	123	112	115	121	71	64	57	59	722	80.22%
Retirement	8	10	6	6	11	8	4	14	67	7.44%
Disciplinary	13	13	3	12	4	0	1	1	47	5.22%
Source: Prepared by legislative auditor’s staff using LaGOV ZP14 personnel action reports.										



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

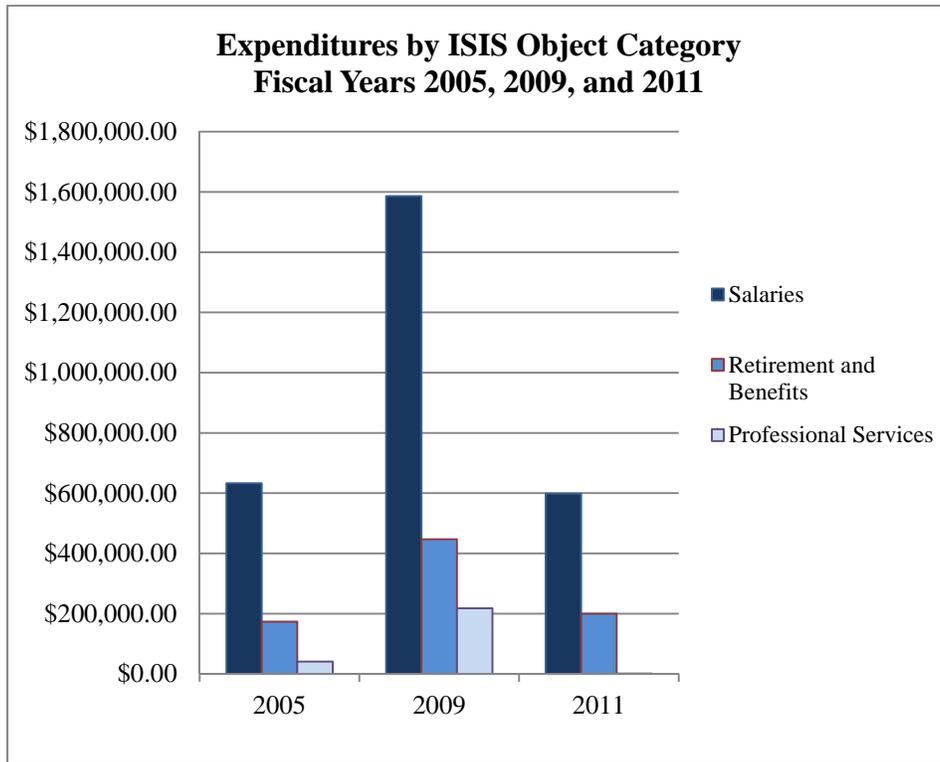
Lieutenant Governor



Source: Prepared by legislative auditor’s staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

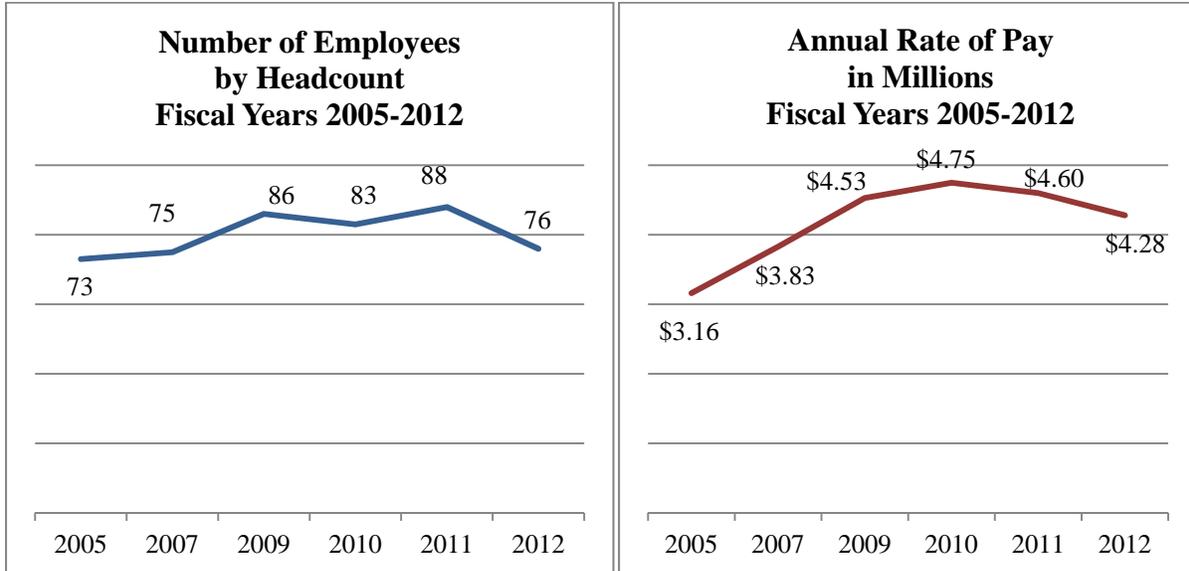
Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Other Unclassified Pay Changes	4	8	7	11	2	3	0	35	43.75%
Merit Increases	1	3	4	4	4	0	0	16	20.00%
General Increases	0	0	13	0	0	0	0	13	16.25%
Source: Prepared by legislative auditor’s staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.									

Top 4 Separation Actions Fiscal Year 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	8	7	12	8	11	21	6	6	79	56.43%
Term of Temp Appt	1	0	2	1	2	2	8	36	52	37.14%
Disciplinary	0	0	0	1	0	0	2	0	3	2.14%
Retirement	0	1	0	0	0	1	0	1	3	2.14%
Source: Prepared by legislative auditor’s staff using LaGOV ZP14 personnel action reports.										



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

State Treasurer

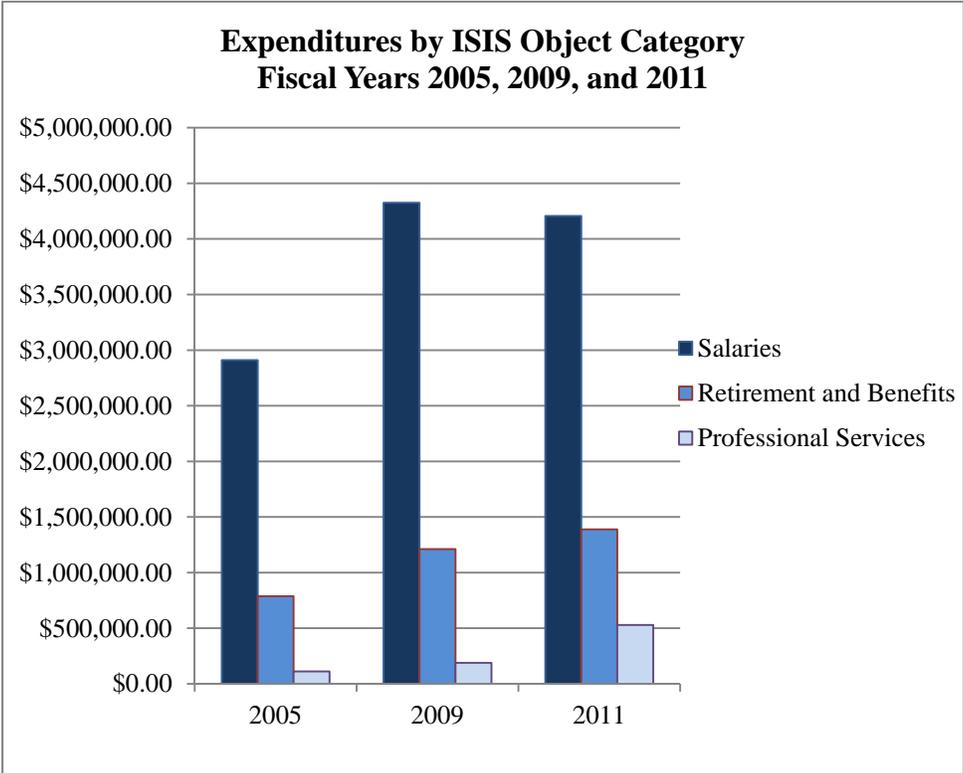


Source: Prepared by legislative auditor’s staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

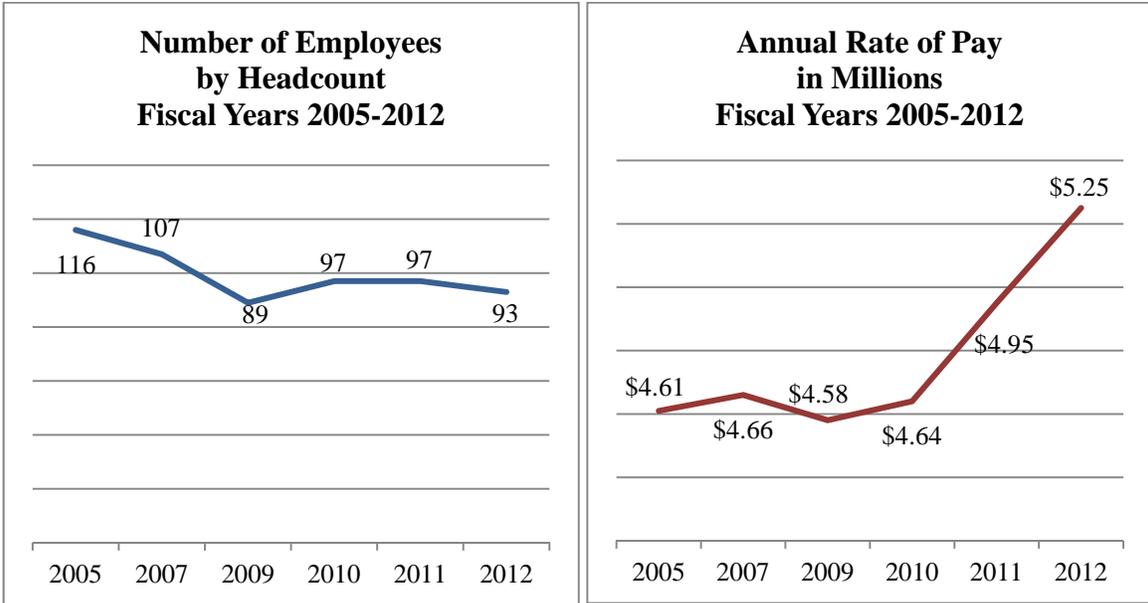
Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	47	46	48	47	50	0	0	238	59.20%
Other Unclassified Pay Changes	5	25	12	11	2	1	2	58	14.43%
General Increases	0	0	49	0	0	0	0	49	12.19%
Source: Prepared by legislative auditor’s staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.									

Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Term of Temp Appt	6	11	12	21	7	13	7	13	90	70.87%
Resignation	9	0	1	1	0	1	2	4	18	14.17%
Retirement	1	0	1	1	2	1	3	6	15	11.81%
Source: Prepared by legislative auditor’s staff using LaGOV ZP14 personnel action reports.										



Source: Prepared by legislative auditor’s staff using ISIS data pulled through Business Objects.

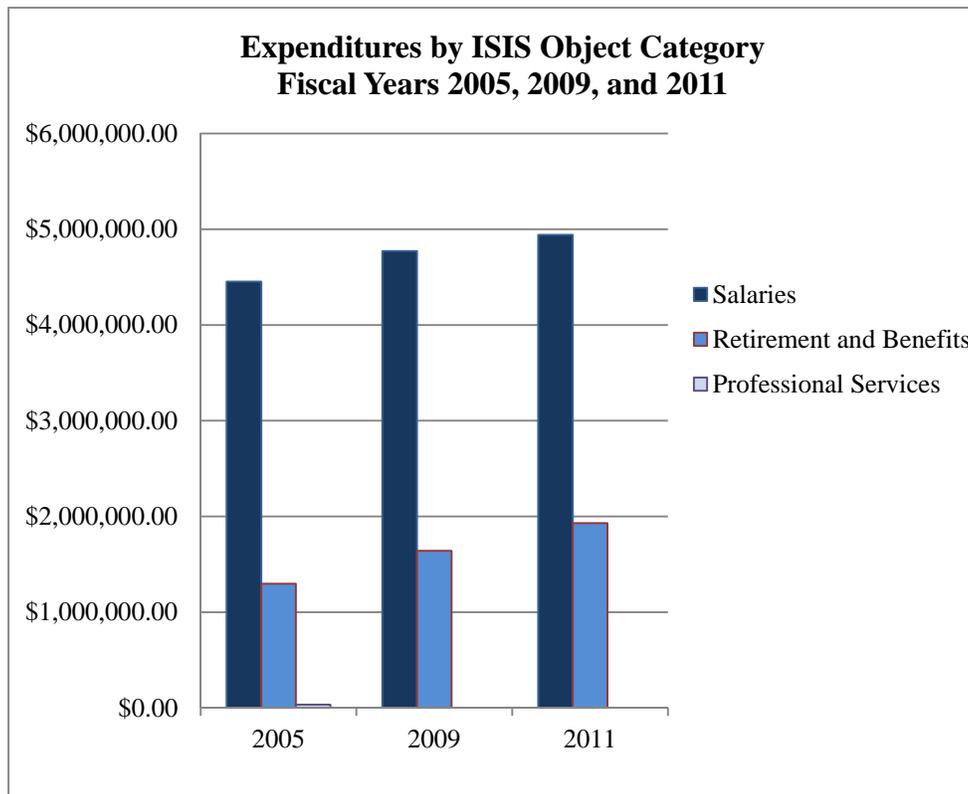
Public Service Commission



Source: Prepared by legislative auditor’s staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

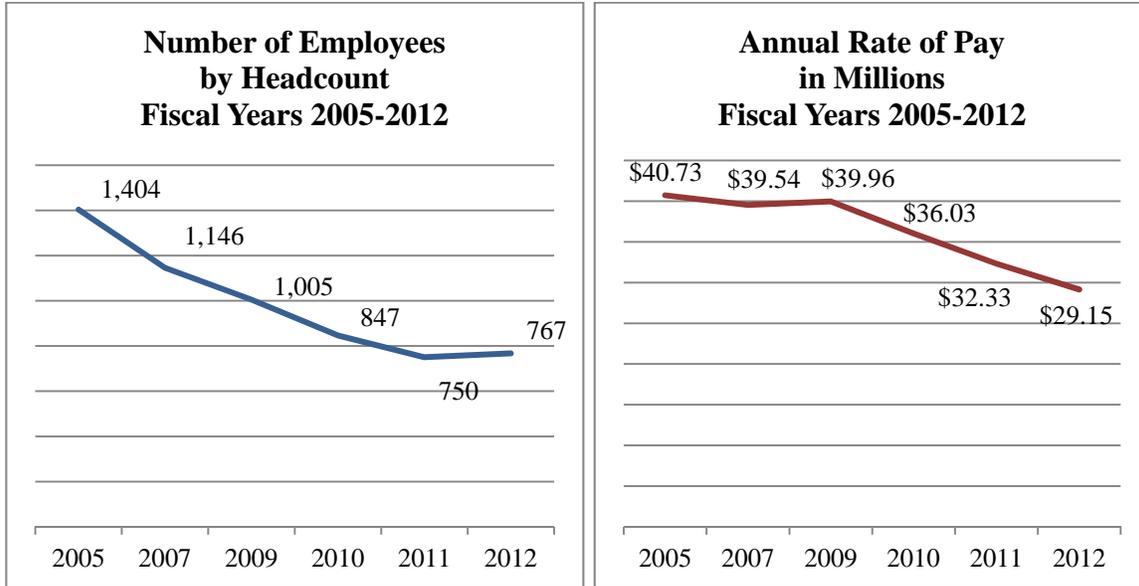
Top 3 Actions Affecting Annual Rate of Pay Fiscal Year 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	87	86	80	65	63	0	0	381	63.50%
General Increases	0	0	93	0	0	0	0	93	15.50%
Other Unclassified Pay Changes	3	12	9	9	9	0	1	43	7.17%
Source: Prepared by legislative auditor’s staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.									

Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Term of Temp Appt	18	10	5	4	11	4	6	1	59	40.14%
Resignation	5	8	5	11	9	5	4	2	49	33.33%
Retirement	0	3	5	5	10	3	5	4	35	23.81%
Source: Prepared by legislative auditor’s staff using LaGOV ZP14 personnel action reports.										



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Agriculture and Forestry

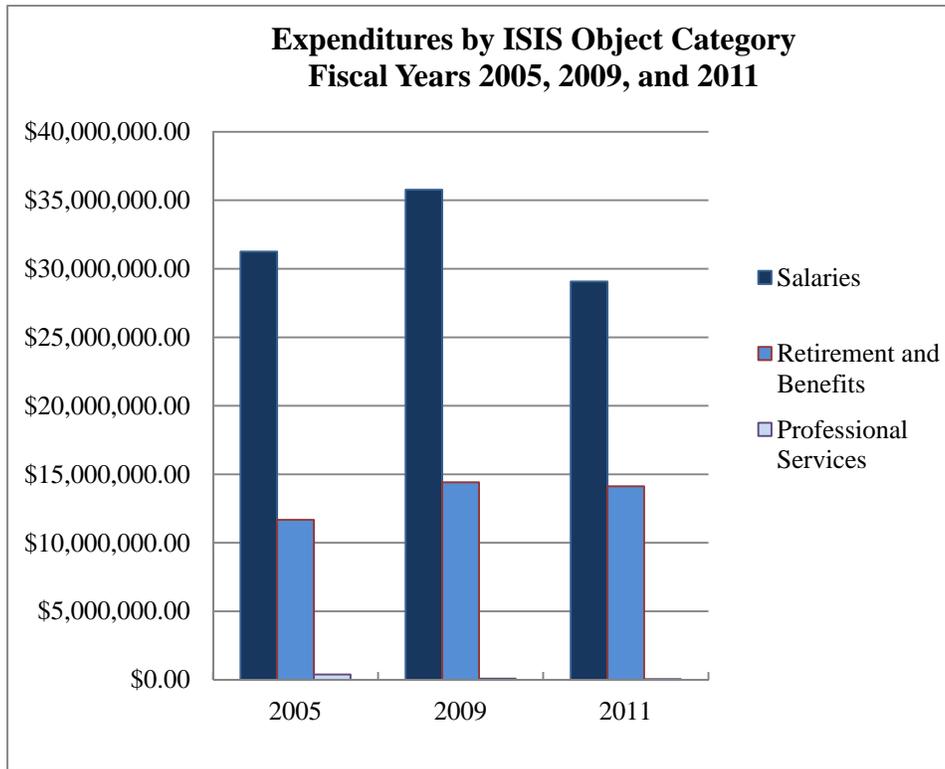


Source: Prepared by legislative auditor’s staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

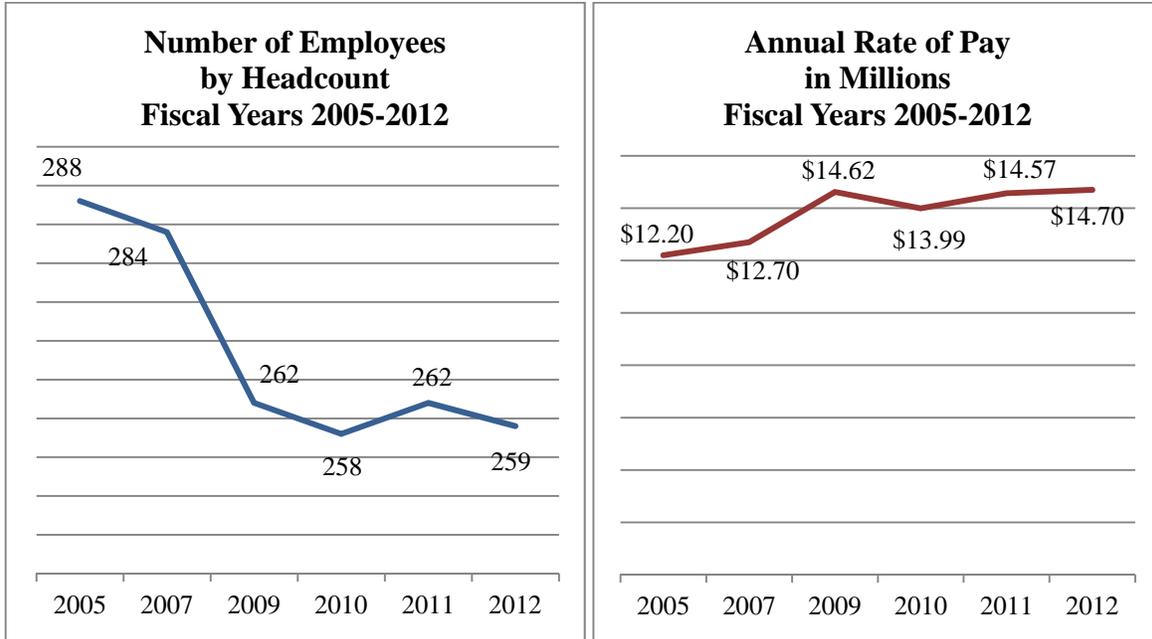
Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	700	663	715	650	129	0	0	2,857	56.87%
General Increases	0	0	725	0	0	0	0	725	14.43%
Other Unclassified Pay Changes	154	139	224	115	50	22	10	714	14.21%
Source: Prepared by legislative auditor’s staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.									

Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	% Total
Term of Temp Appt	44	34	110	158	182	164	133	108	933	33.36%
Resignation	127	221	116	85	44	26	36	29	684	24.45%
Layoff	217	220	126	0	24	10	40	0	637	22.77%
Source: Prepared by legislative auditor’s staff using LaGOV ZP14 personnel action reports.										



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Commissioner of Insurance



Source: Prepared by legislative auditor’s staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

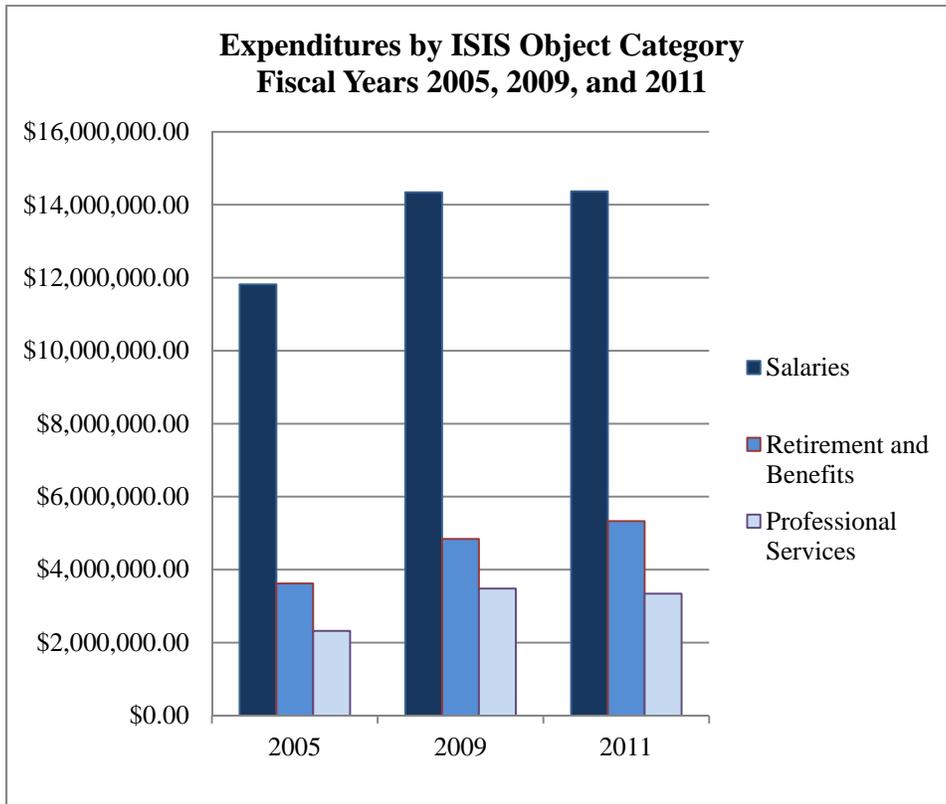
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	211	208	224	222	202	0	0	1,067	58.92%
General Increases	1	1	259	0	0	0	0	261	14.41%
Other Unclassified Pay Changes	24	28	36	29	25	1	2	145	8.01%

Source: Prepared by legislative auditor’s staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

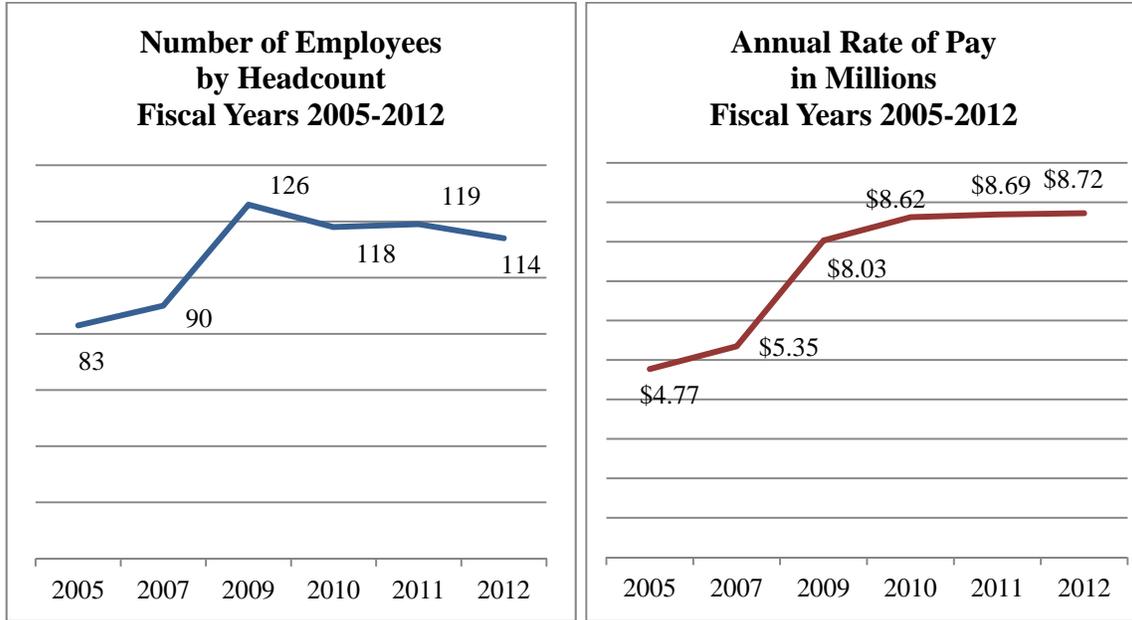
Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	54	94	83	89	52	19	15	21	427	71.76%
Term of Temp Appt	40	21	8	4	19	1	7	3	103	17.31%
Retirement	5	4	4	5	3	4	6	10	41	6.89%

Source: Prepared by legislative auditor’s staff using LaGOV ZP14 personnel action reports.



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Department of Economic Development

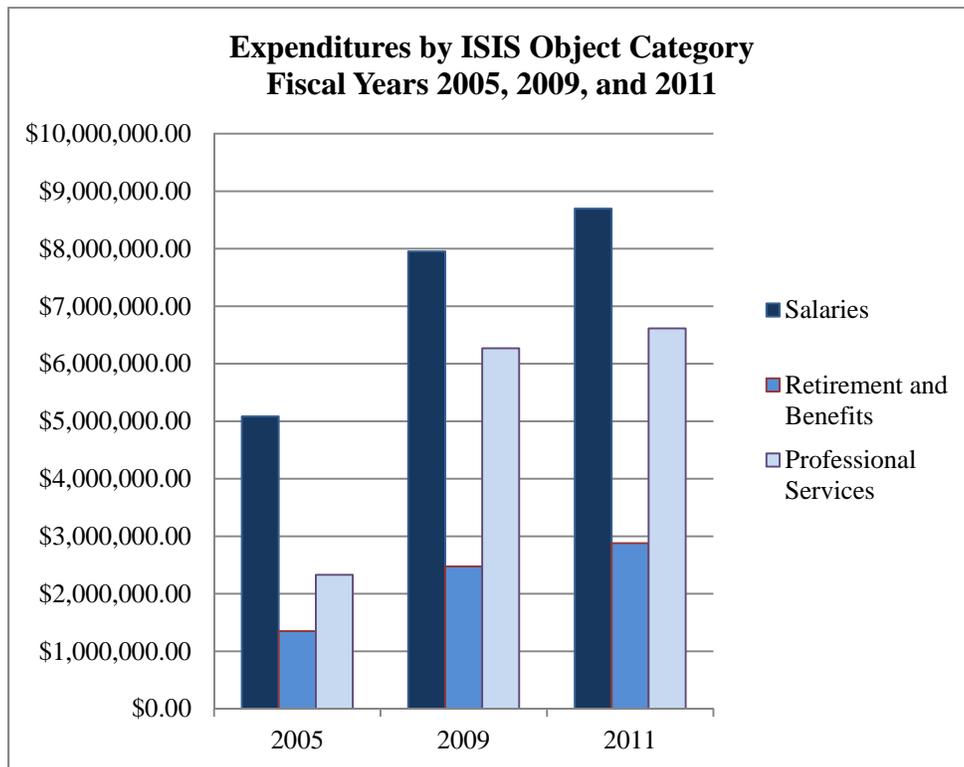


Source: Prepared by legislative auditor’s staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

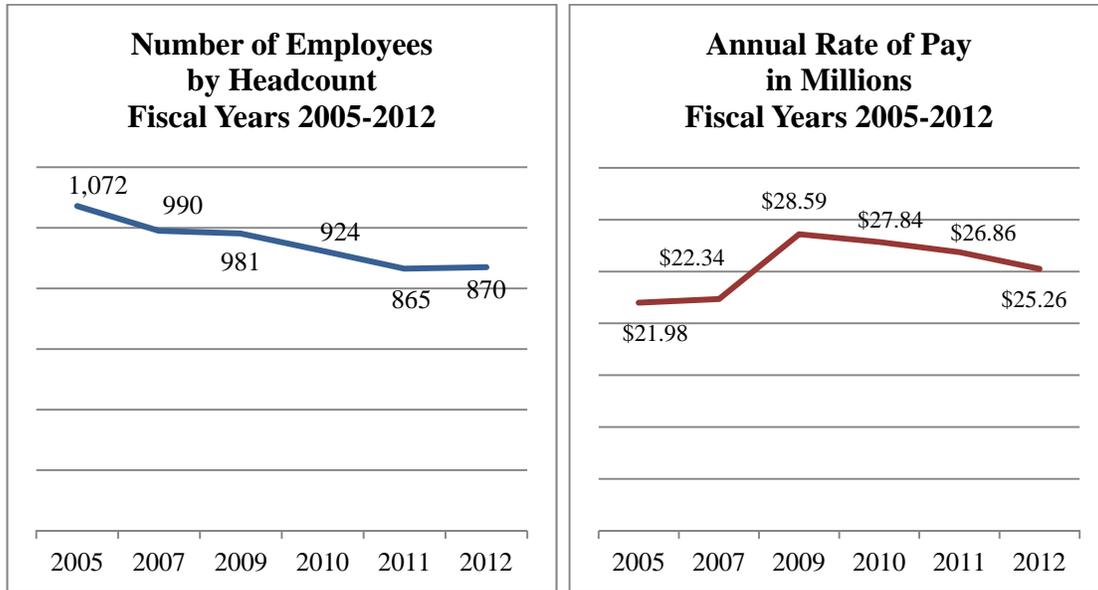
Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	46	47	55	69	60	0	0	277	48.60%
Other Unclassified Pay Changes	16	20	44	14	1	0	6	101	17.72%
General Increases	0	0	55	0	0	0	0	55	9.65%
Source: Prepared by legislative auditor’s staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.									

Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Term of Temp Appt	21	50	24	17	31	5	9	14	171	52.45%
Resignation	9	7	17	14	13	22	15	20	117	35.89%
Retirement	6	2	2	5	0	2	5	5	27	8.28%
Source: Prepared by legislative auditor’s staff using LaGOV ZP14 personnel action reports.										



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Department of Culture, Recreation and Tourism



Source: Prepared by legislative auditor's staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012

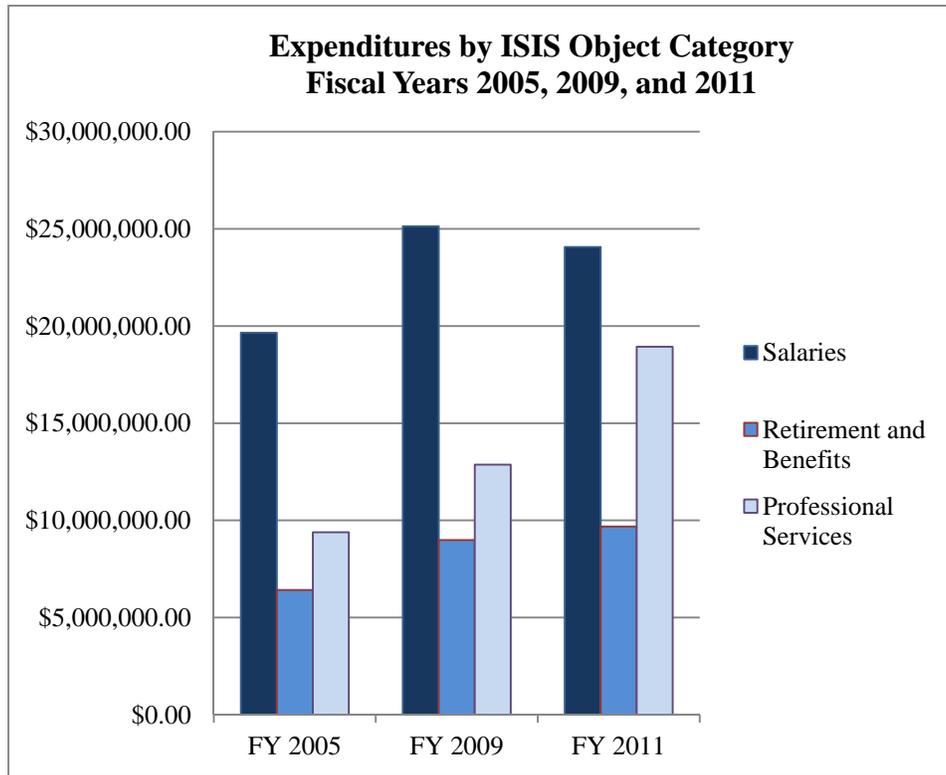
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	543	499	576	597	538	0	0	2,753	59.36%
General Increases	0	0	557	0	0	0	0	557	12.01%
Other Unclassified Pay Changes	48	87	123	53	28	10	1	350	7.55%

Source: Prepared by legislative auditor's staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

Top 3 Separation Actions Fiscal Years 2005-2012

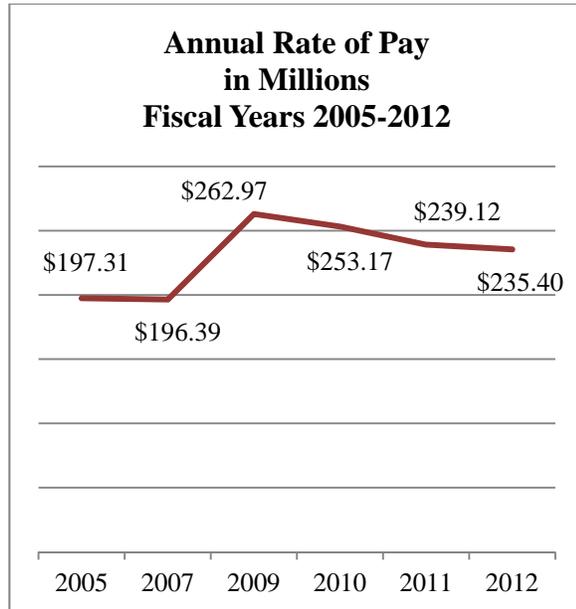
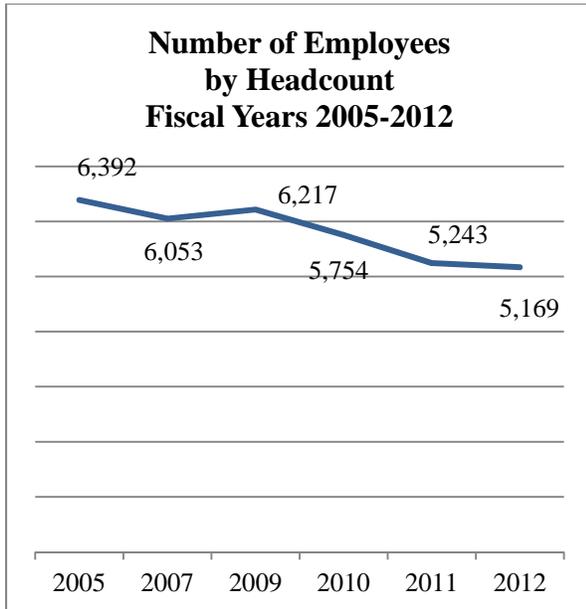
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	248	236	215	258	187	141	144	126	1,555	56.57%
Term of Temp Appt	151	147	115	94	131	133	69	76	916	33.32%
Retirement	13	20	21	18	8	25	18	11	134	4.87%

Source: Prepared by legislative auditor's staff using LaGOV ZP14 personnel action reports.



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Department of Public Safety and Corrections - Corrections Services

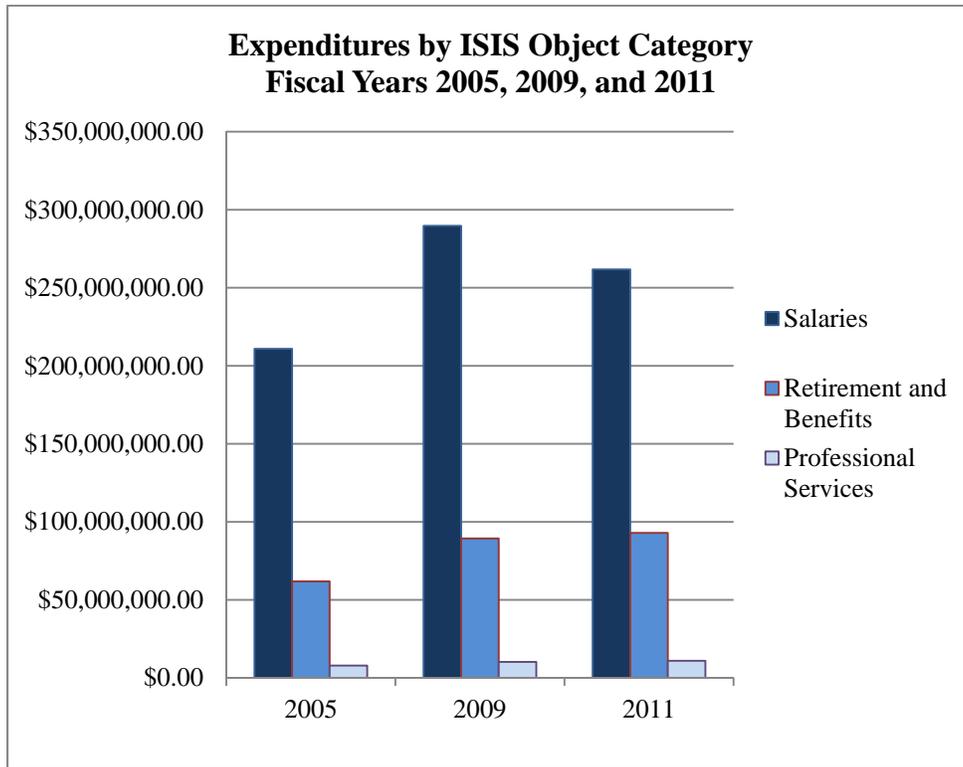


Source: Prepared by legislative auditor’s staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

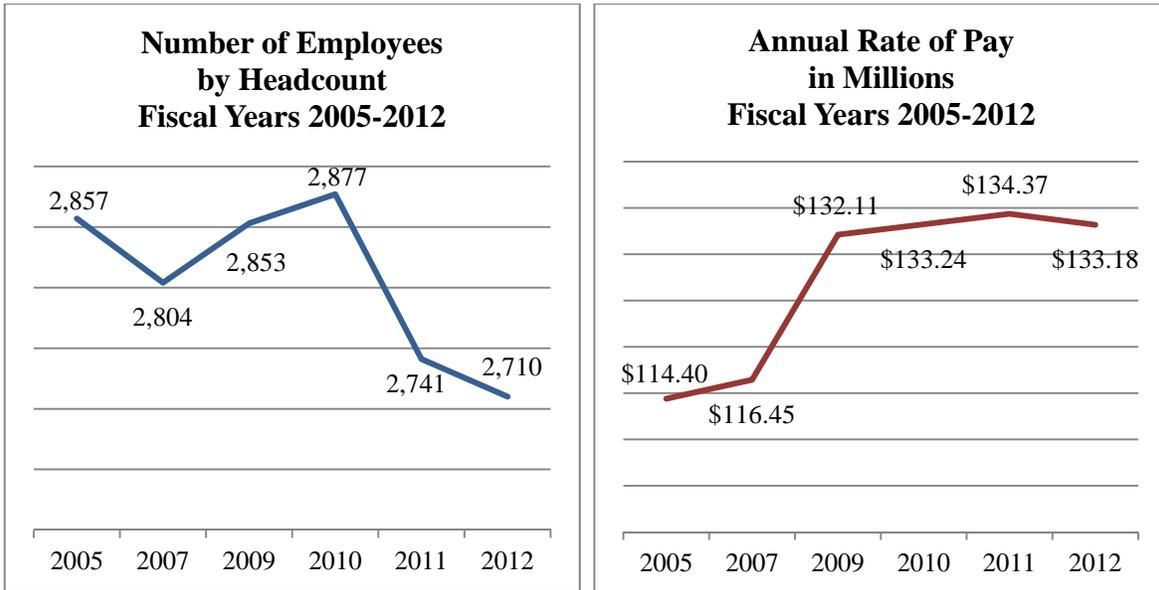
Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	4,636	4,571	4,937	5,091	2,704	0	0	21,939	63.47%
General Increases	0	1	5,216	1	0	0	0	5,218	15.10%
Reallocations	394	495	497	454	221	100	109	2,270	6.57%
Source: Prepared by legislative auditor’s staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.									

Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	955	1,218	976	853	754	625	661	674	6,716	57.65%
Non-Disciplinary	212	276	266	297	209	152	182	181	1,775	15.24%
Term of Temp Appt	245	217	114	168	360	66	32	67	1,269	10.89%
Source: Prepared by legislative auditor’s staff using LaGOV ZP14 personnel action reports.										



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Department of Public Safety and Corrections - Public Safety Services



Source: Prepared by legislative auditor's staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

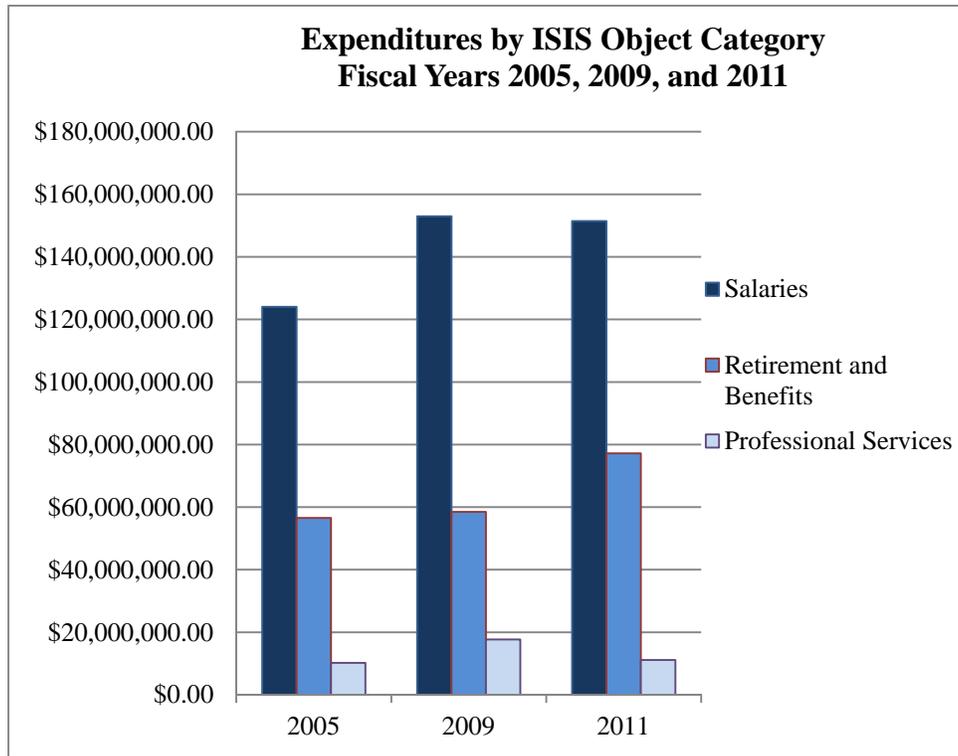
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	2,258	2,345	2,378	2,354	2,395	0	0	11,730	65.67%
General Increases	0	0	2,563	0	0	0	0	2,563	14.35%
Reallocations	261	249	271	264	153	92	87	1,377	7.71%

Source: Prepared by legislative auditor's staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

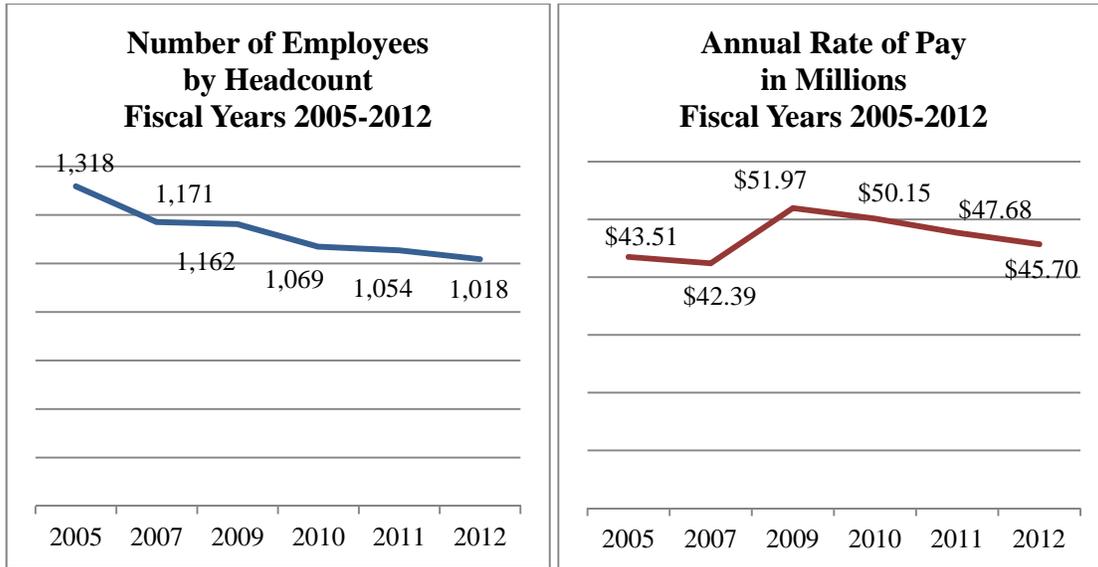
Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	162	183	173	174	134	75	81	112	1,094	49.30%
Retirement	85	78	97	66	90	69	124	97	706	31.82%
Term of Temp Appt	51	88	39	32	21	18	7	6	262	11.81%

Source: Prepared by legislative auditor's staff using LaGOV ZP14 personnel action reports.



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Department of Public Safety and Corrections – Youth Services



Source: Prepared by legislative auditor’s staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

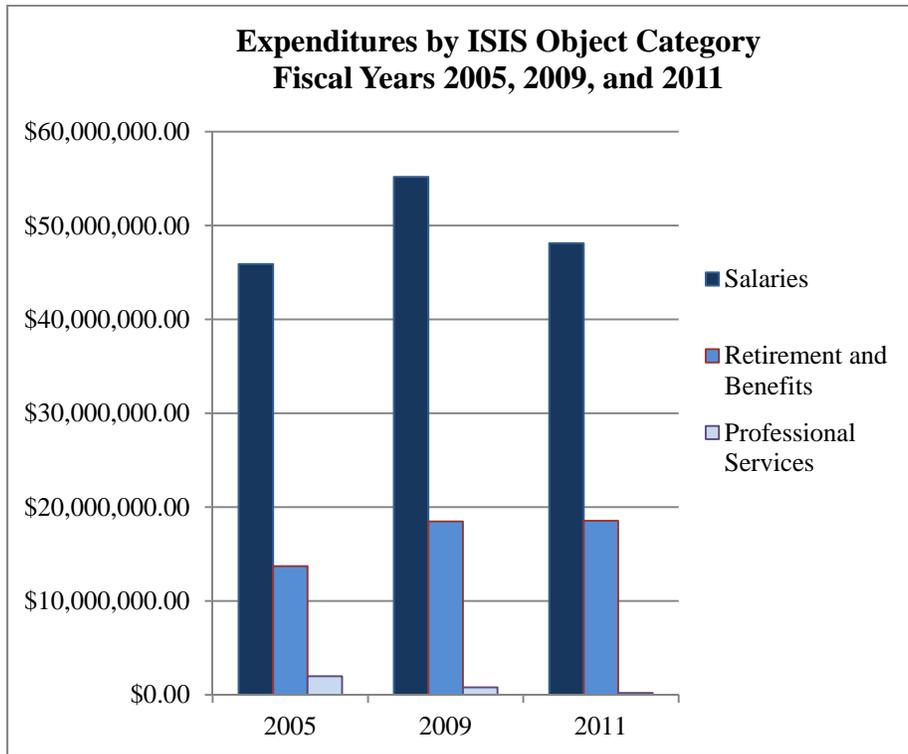
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	814	775	832	785	363	0	0	3,569	46.93%
Hires	14	611	594	19	23	16	463	1,740	22.88%
Reallocations	52	53	93	97	133	87	54	569	7.48%

Source: Prepared by legislative auditor’s staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

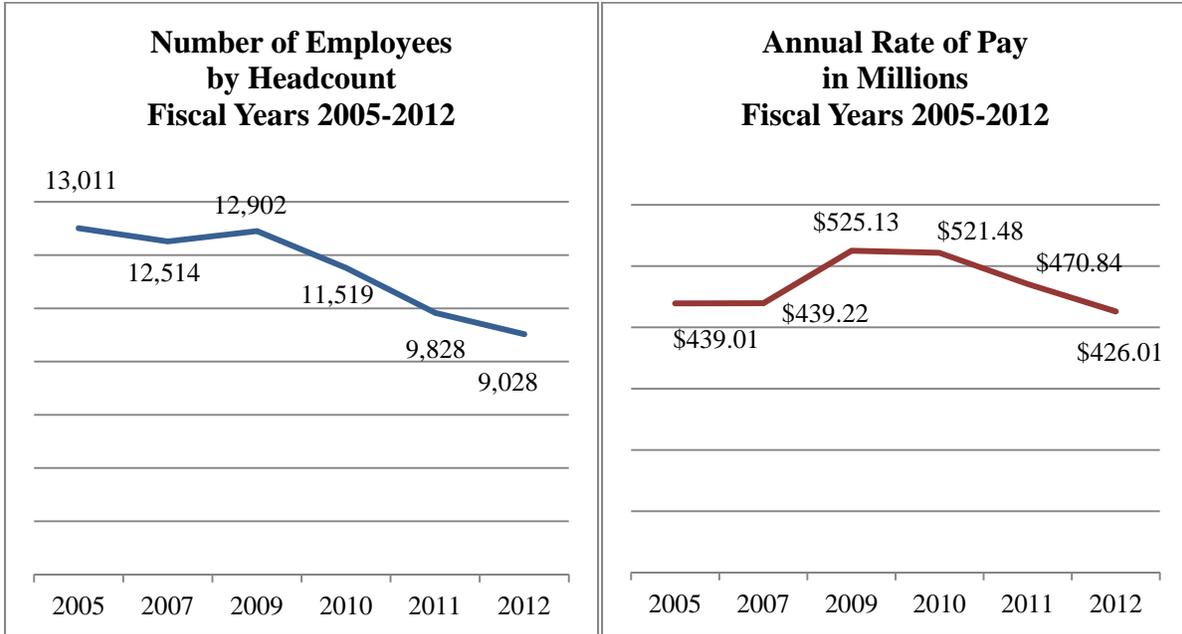
Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	259	244	149	128	123	114	149	133	1,299	46.58%
Non-Disciplinary	111	73	55	97	91	45	79	115	666	23.88%
Term of Temp Appt	49	64	54	57	65	38	17	22	366	13.12%

Source: Prepared by legislative auditor’s staff using LaGOV ZP14 personnel action reports.



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Department of Health and Hospitals



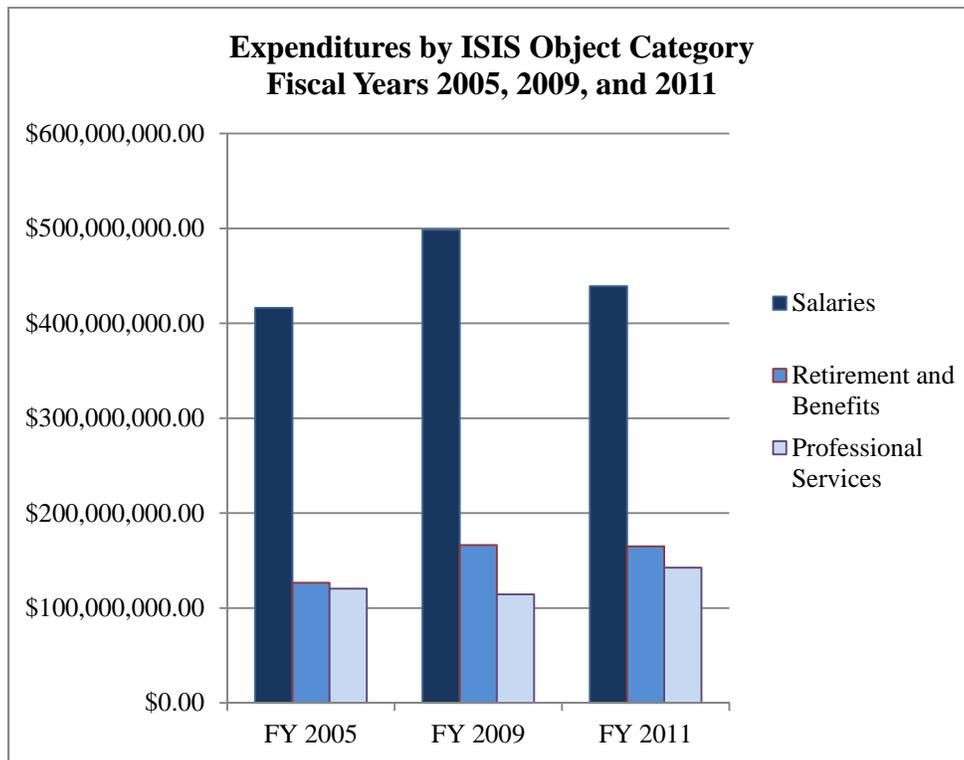
Source: Prepared by legislative auditor’s staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	9,587	9,366	10,279	10,293	9,544	0	0	49,069	65.32%
General Increases	2	3	10,061	0	1	1	0	10,068	13.40%
Hirings	428	2,207	1,443	365	399	73	84	4,999	6.65%

Source: Prepared by legislative auditor’s staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

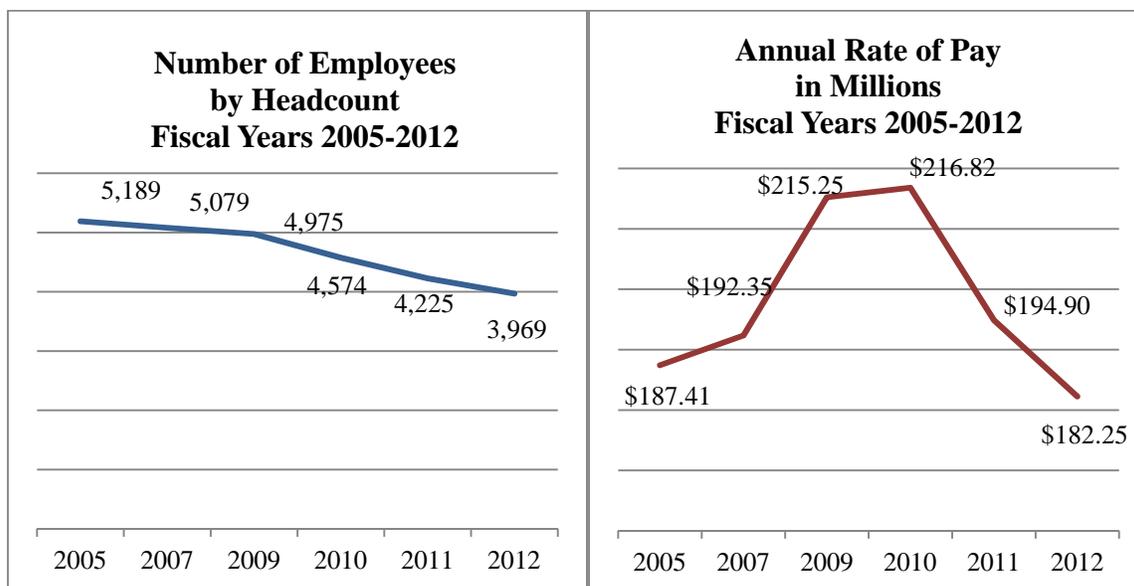
Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reasons	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	1,698	2,008	1,638	1,524	1,355	1,464	1,255	986	11,928	45.90%
Non-Disciplinary	606	676	619	611	562	535	464	463	4,536	17.46%
Term of Temp Appt	490	621	744	505	465	599	759	325	4,508	17.35%

Source: Prepared by legislative auditor’s staff using LaGOV ZP14 personnel action reports.



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Department of Children and Family Services



Source: Prepared by legislative auditor's staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

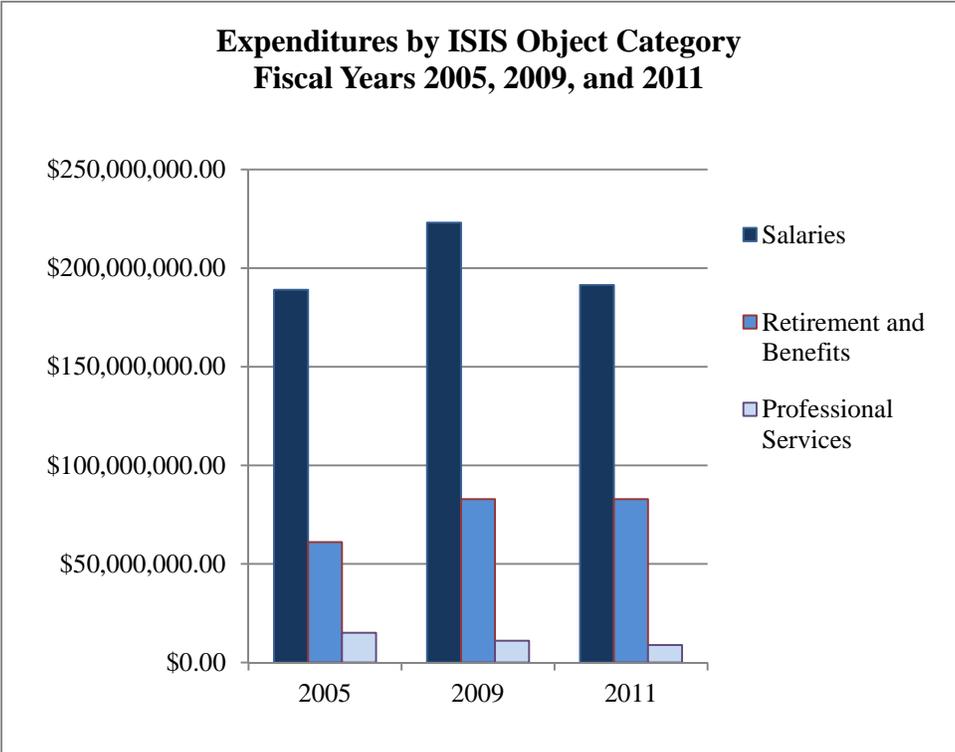
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	4,408	4,313	4,465	4,402	4,308	0	0	21,896	65.92%
General Increases	0	1	4,520	0	0	0	0	4,521	13.61%
Reallocations	265	296	358	387	395	324	251	2,276	6.85%

Source: Prepared by legislative auditor's staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

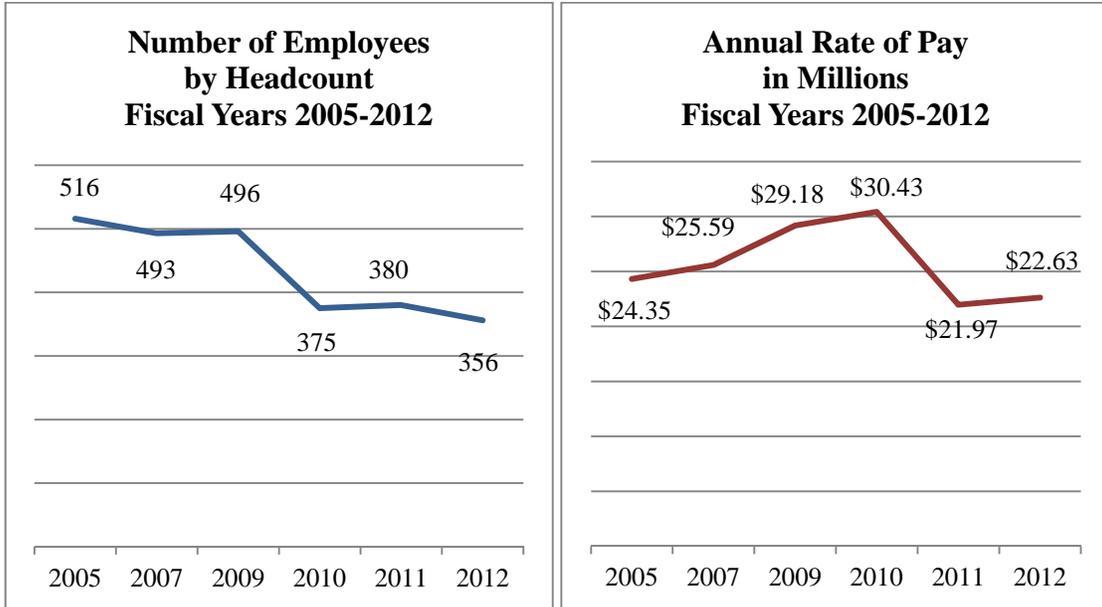
Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	165	298	320	289	306	245	263	266	2,152	42.93%
Retirement	165	263	193	218	166	216	243	277	1,741	34.73%
Term of Temp Appt	51	162	73	94	137	61	64	29	671	13.39%

Source: Prepared by legislative auditor's staff using LaGOV ZP14 personnel action reports.



Source: Prepared by legislative auditor’s staff using ISIS data pulled through Business Objects.

Department of Natural Resources

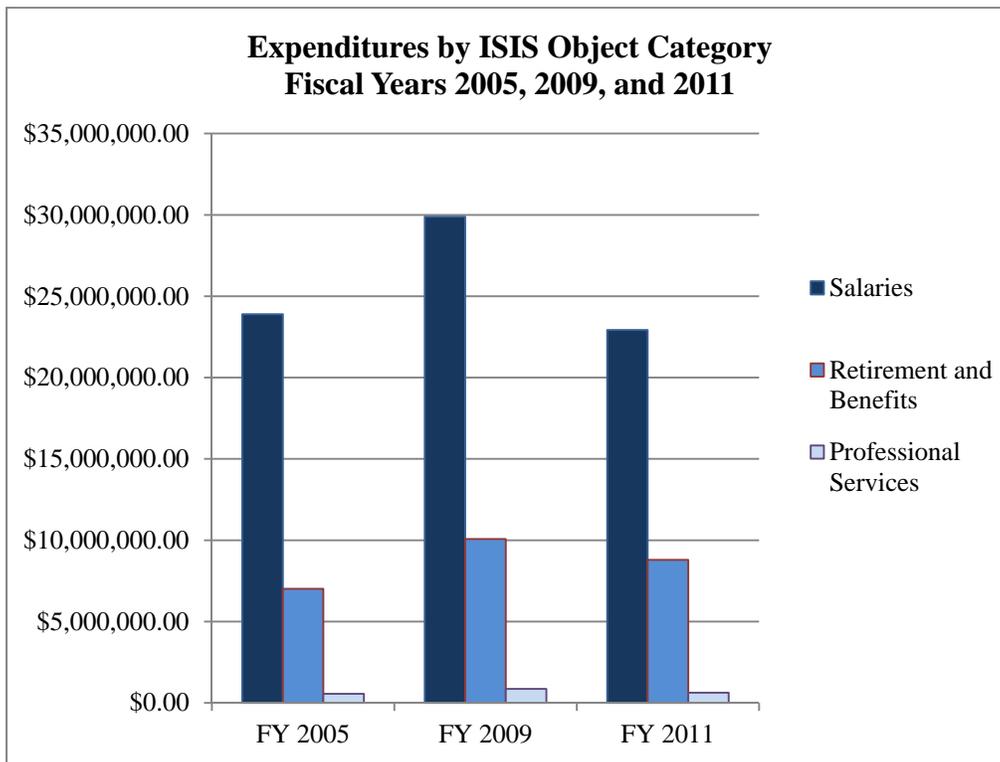


Source: Prepared by legislative auditor’s staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

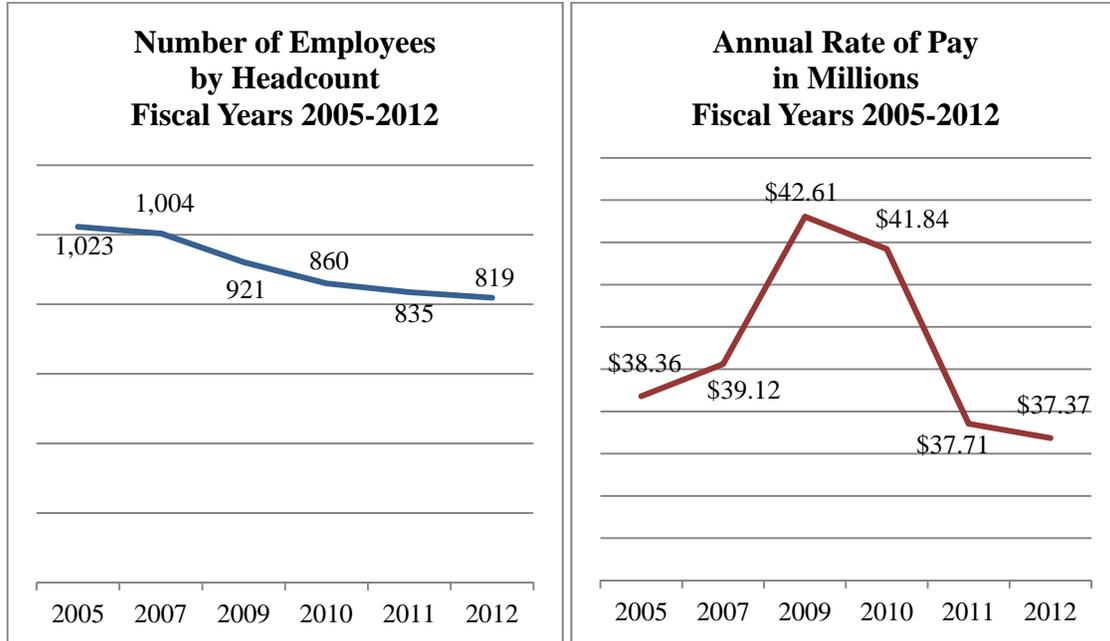
Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	438	406	433	430	443	0	0	2,150	62.79%
General Increases	0	0	436	0	0	0	0	436	12.73%
Hires	3	147	100	40	3	0	2	295	8.62%
Source: Prepared by legislative auditor’s staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.									

Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	98	80	81	81	64	45	35	33	517	70.63%
Retirement	14	13	17	22	9	14	23	16	128	17.49%
Term of Temp Appt	5	13	1	2	2	14	3	10	50	6.83%
Source: Prepared by legislative auditor’s staff using LaGOV ZP14 personnel action reports.										



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Department of Revenue



Source: Prepared by legislative auditor’s staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

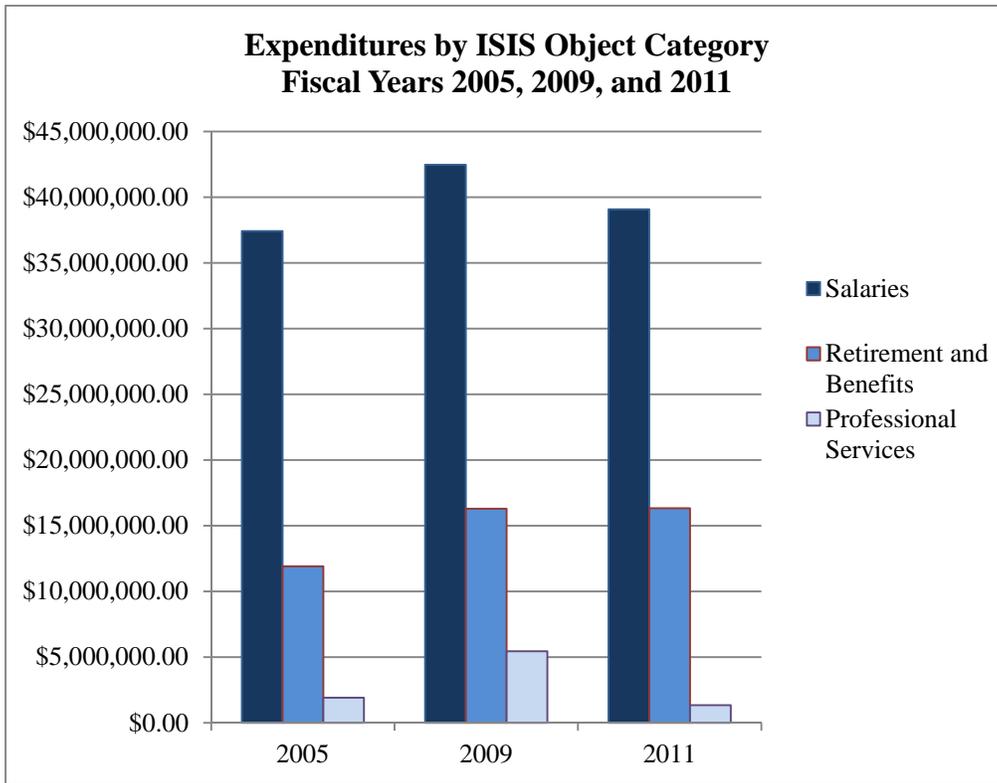
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	752	726	769	776	683	0	0	3,706	64.18%
General Increases	0	0	772	0	0	0	0	772	13.37%
Reallocations	53	46	62	75	45	42	54	377	6.53%

Source: Prepared by legislative auditor’s staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

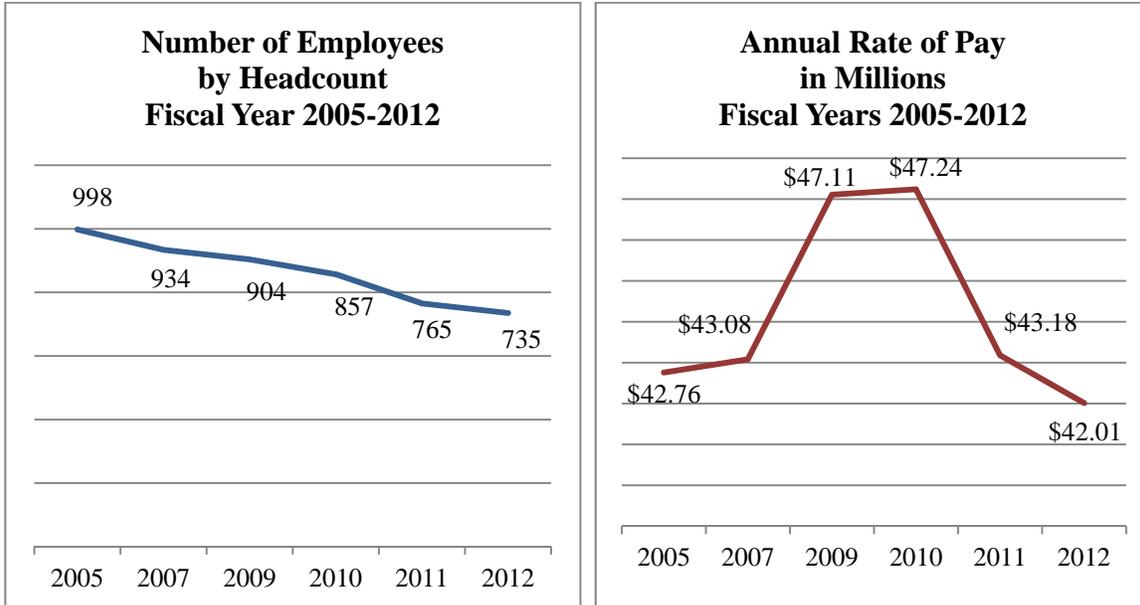
Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Term of Temp Appt	180	324	285	124	86	39	122	89	1,249	60.51%
Resignation	60	77	49	33	39	35	47	52	392	18.99%
Retirement	33	38	46	28	29	21	64	27	286	13.86%

Source: Prepared by legislative auditor’s staff using LaGOV ZP14 personnel action reports.



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

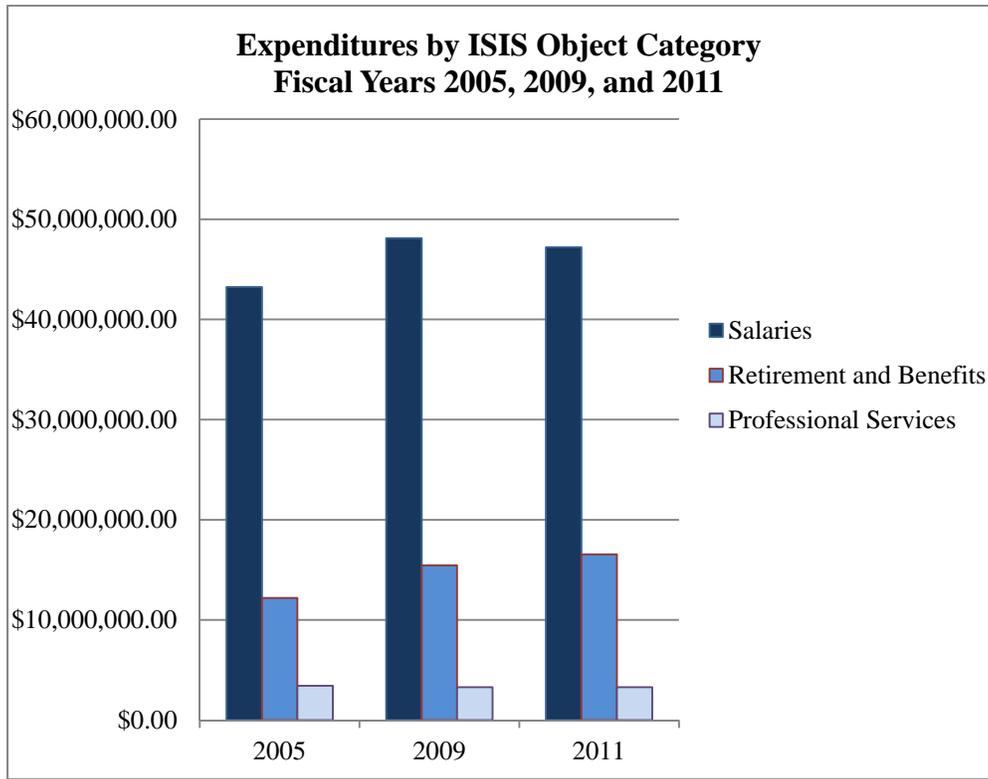
Department of Environmental Quality



Source: Prepared by legislative auditor’s staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

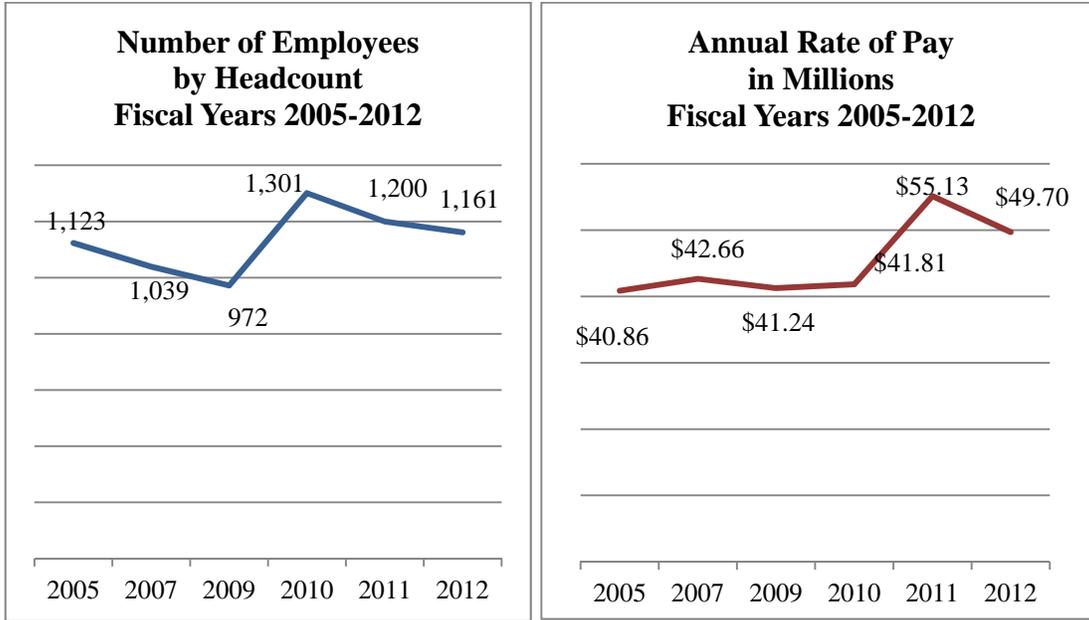
Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Group	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	835	775	810	811	784	0	0	4,015	68.81%
General Increases	0	0	826	0	0	0	0	826	14.16%
Reallocations	79	61	69	76	73	57	35	450	7.71%
Source: Prepared by legislative auditor’s staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.									

Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	95	121	62	66	44	33	34	42	497	52.82%
Retirement	27	20	28	18	24	27	62	18	224	23.80%
Term of Temp Appt	13	57	13	39	14	22	3	8	169	17.96%
Source: Prepared by legislative auditor’s staff using LaGOV ZP14 personnel action reports.										



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Louisiana Workforce Commission



Source: Prepared by legislative auditor’s staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

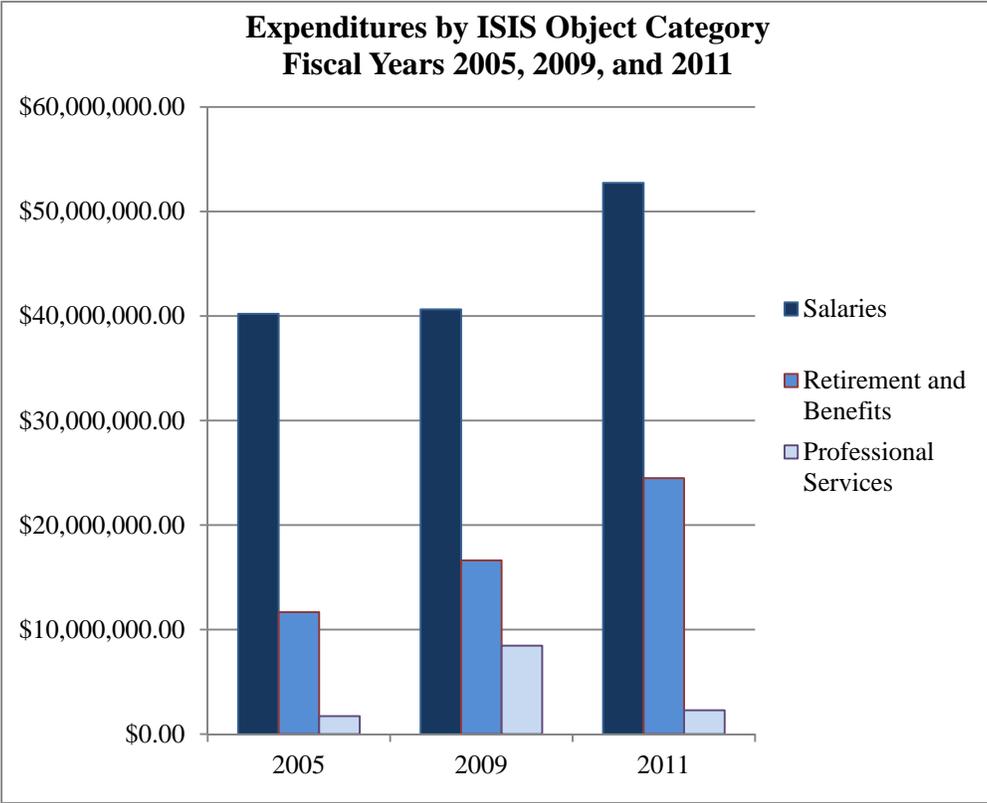
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	899	821	812	791	731	0	0	4,054	69.07%
General Increases	0	0	848	0	0	0	0	848	14.45%
Reallocations	33	47	40	37	44	39	69	309	5.26%

Source: Prepared by legislative auditor’s staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

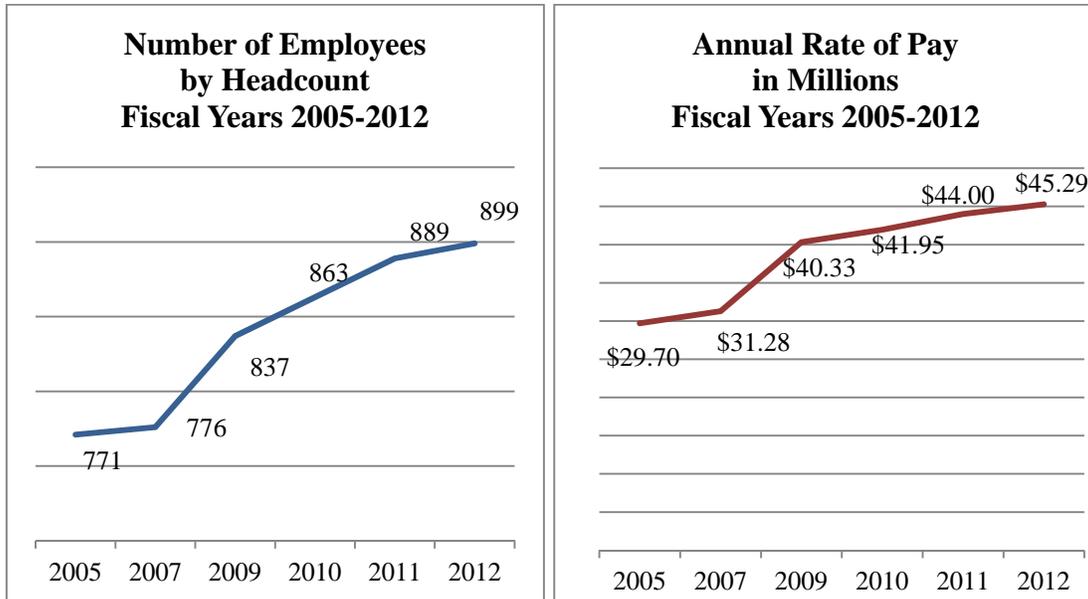
Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Term of Temp Appt	106	108	133	63	56	82	139	88	775	40.39%
Resignation	63	93	122	85	65	53	74	83	638	33.25%
Retirement	38	39	56	56	38	44	101	34	406	21.16%

Source: Prepared by legislative auditor’s staff using LaGOV ZP14 personnel action reports.



Source: Prepared by legislative auditor’s staff using ISIS data pulled through Business Objects.

Department of Wildlife and Fisheries



Source: Prepared by legislative auditor’s staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

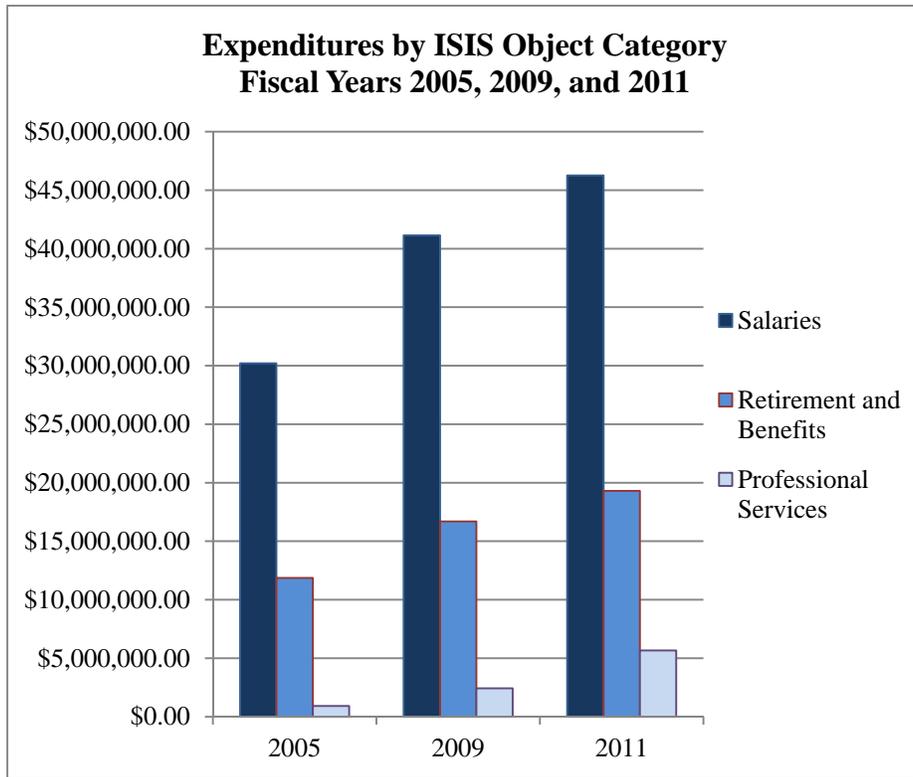
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	658	642	683	725	725	0	0	3,433	60.32%
Hires	19	59	543	4	8	6	2	641	11.26%
General Increases	0	0	492	0	0	0	0	492	8.65%

Source: Prepared by legislative auditor’s staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

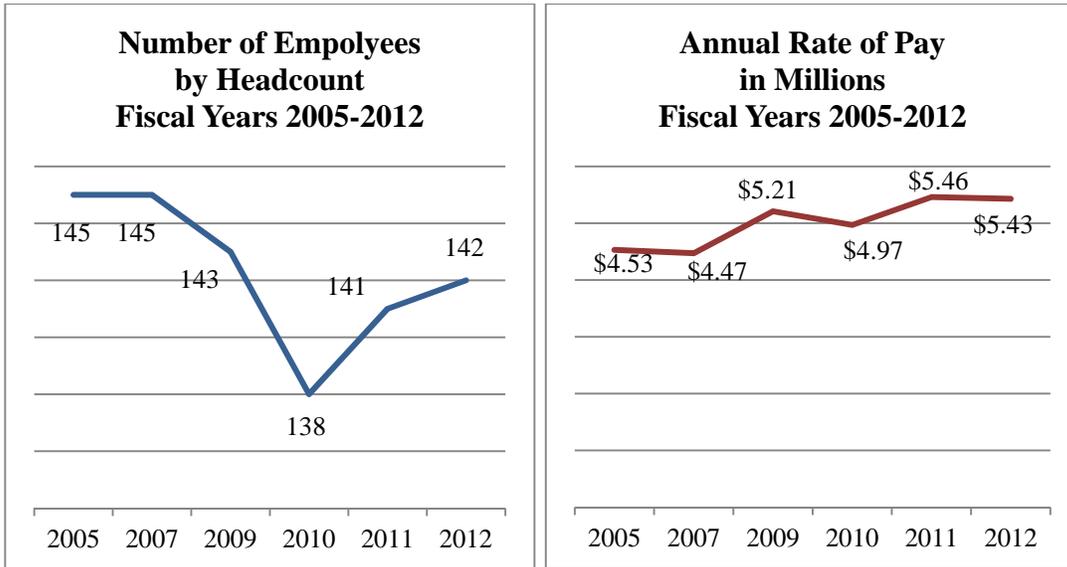
Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	72	91	68	81	40	37	49	41	479	50.80%
Term of Temp Appt	1	22	28	10	20	47	57	37	222	23.54%
Retirement	24	36	15	22	17	15	35	34	198	21.00%

Source: Prepared by legislative auditor’s staff using LaGOV ZP14 personnel action reports.



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Department of Civil Service - State Civil Service



Source: Prepared by legislative auditor’s staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

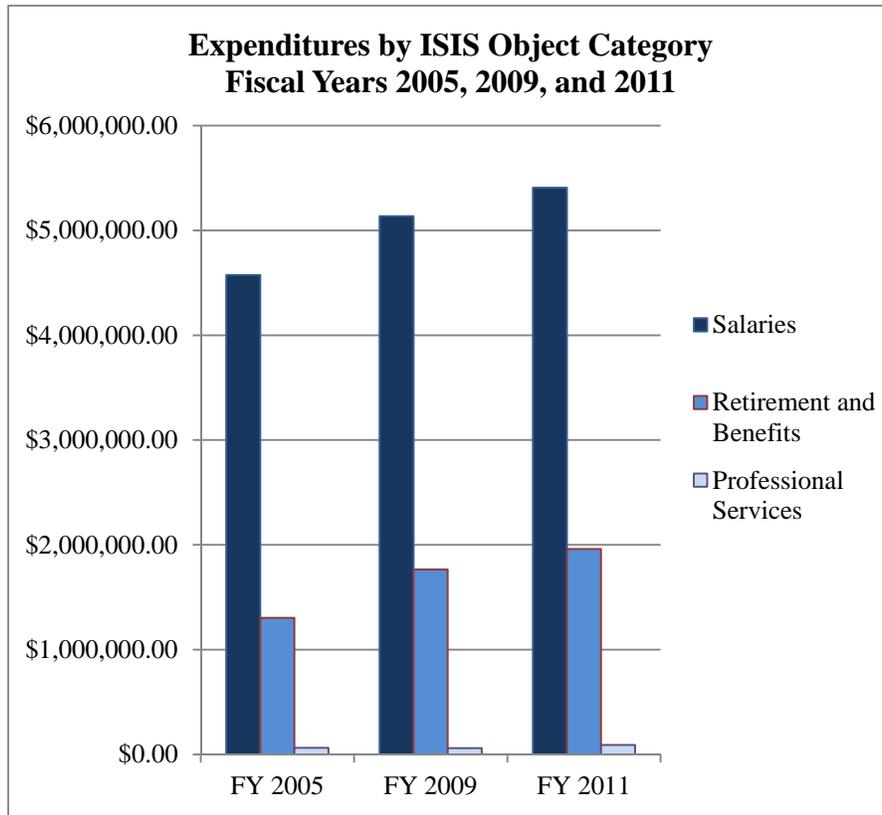
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Group	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	77	80	87	89	75	0	0	408	59.39%
General Increases	0	0	86	0	0	0	0	86	12.52%
Reallocations	5	5	12	18	7	11	6	64	9.32%

Source: Prepared by legislative auditor’s staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

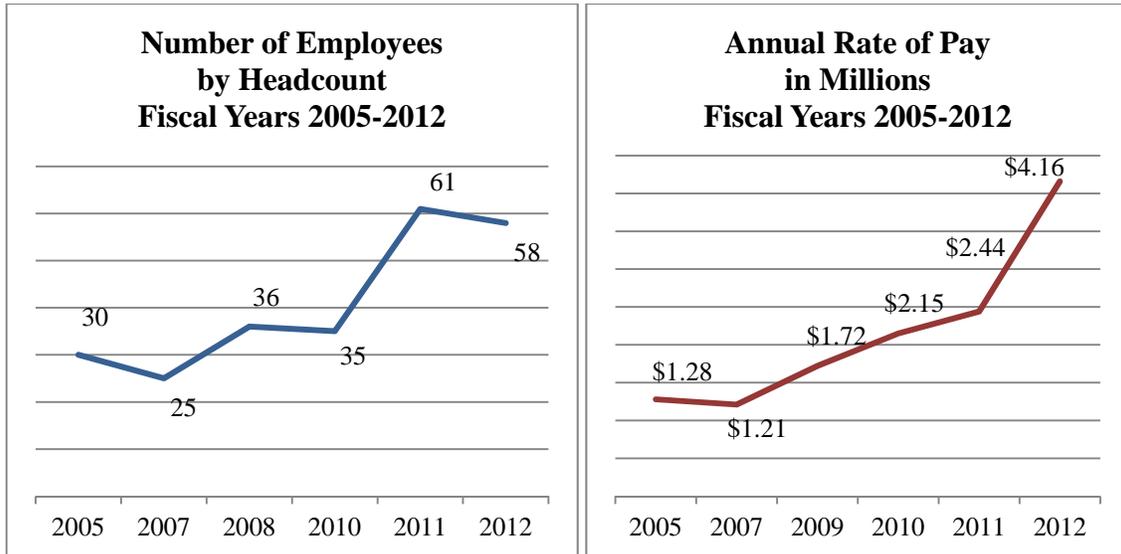
Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Term of Temp Appt	18	7	10	10	8	9	5	0	67	42.14%
Resignation	6	16	1	1	1	7	8	12	52	32.70%
Retirement	7	4	4	1	3	6	4	8	37	23.27%

Source: Prepared by legislative auditor’s staff using LaGOV ZP14 personnel action reports.



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Department of Civil Service - Division of Administrative Law



Source: Prepared by legislative auditor's staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

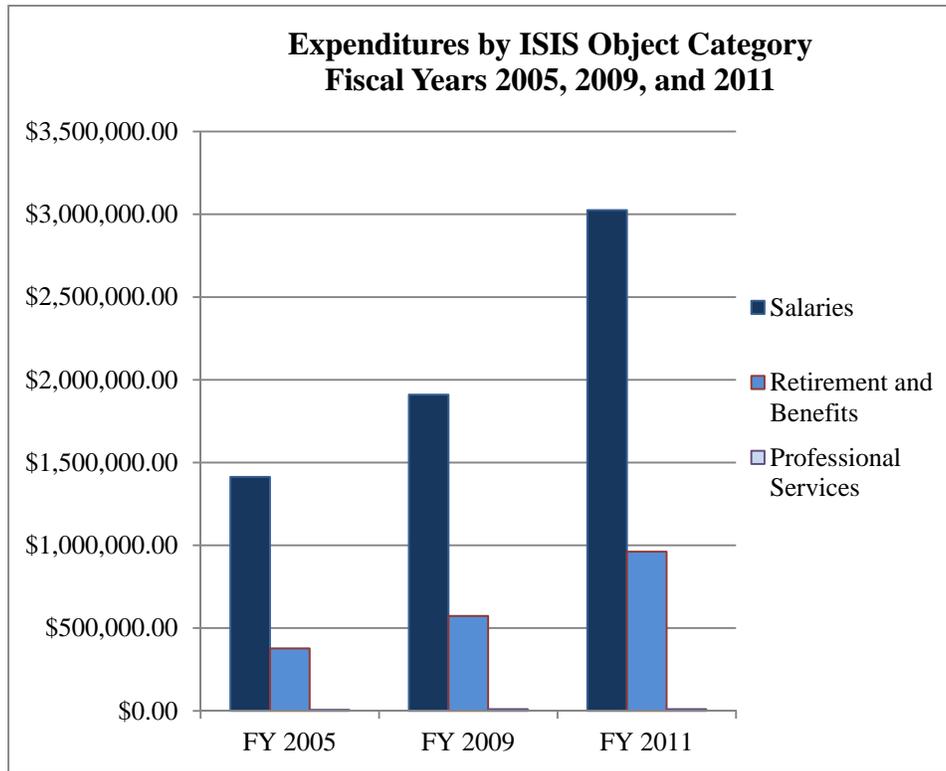
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Group	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	23	17	19	21	30	0	0	110	61.11%
Other Pay Adjustments	1	0	5	5	5	4	0	20	11.11%
General Increases	0	0	18	0	0	0	0	18	10.00%

Source: Prepared by legislative auditor's staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

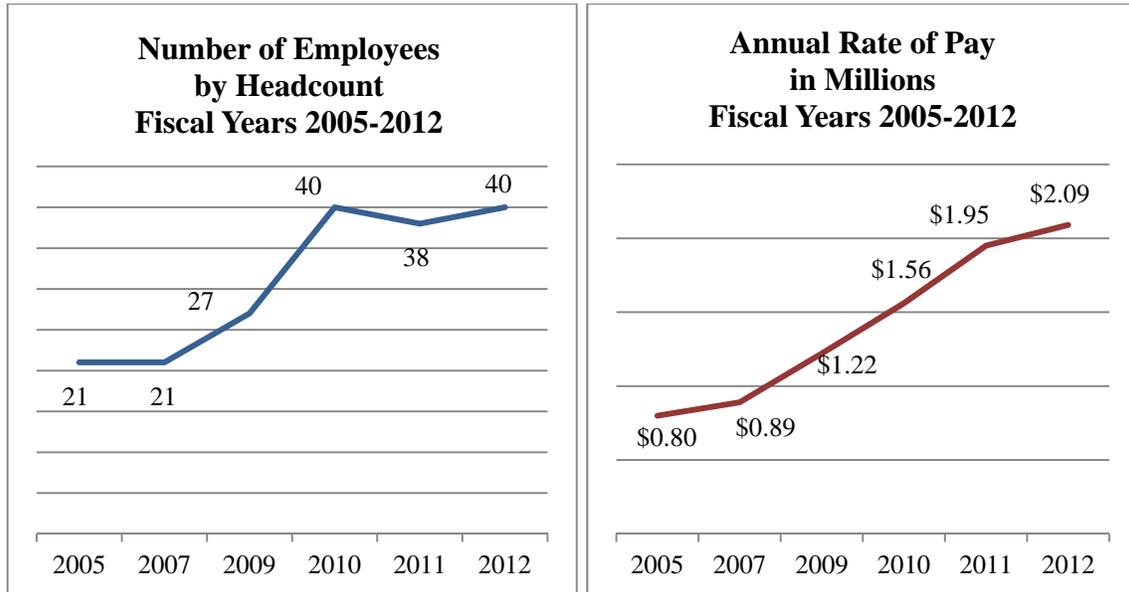
Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	3	2	3	5	8	2	2	10	35	56.45%
Term of Temp Appt	1	1	0	3	1	5	1	2	14	22.58%
Retirement	1	2	3	1	0	0	0	3	10	16.13%

Source: Prepared by legislative auditor's staff using LaGOV ZP14 personnel action reports.



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Department of Civil Service - Ethics Administration



Source: Prepared by legislative auditor's staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

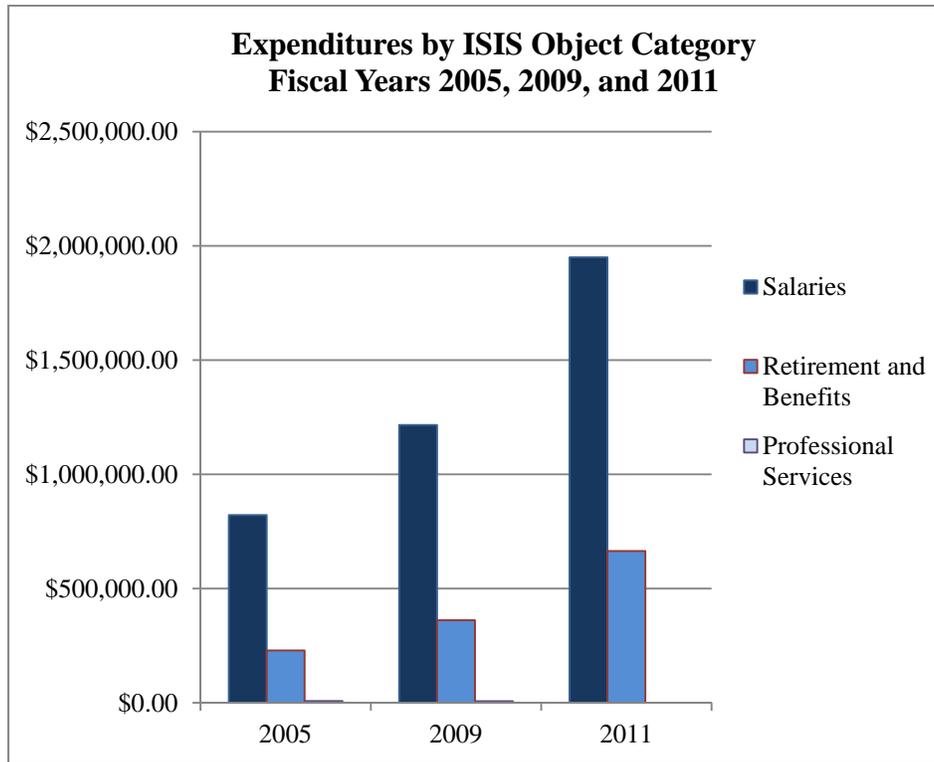
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	16	16	18	22	25	0	0	97	57.06%
Reallocations	1	4	0	5	3	10	7	30	17.65%
General Increases	0	0	18	0	0	0	0	18	10.59%

Source: Prepared by legislative auditor's staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

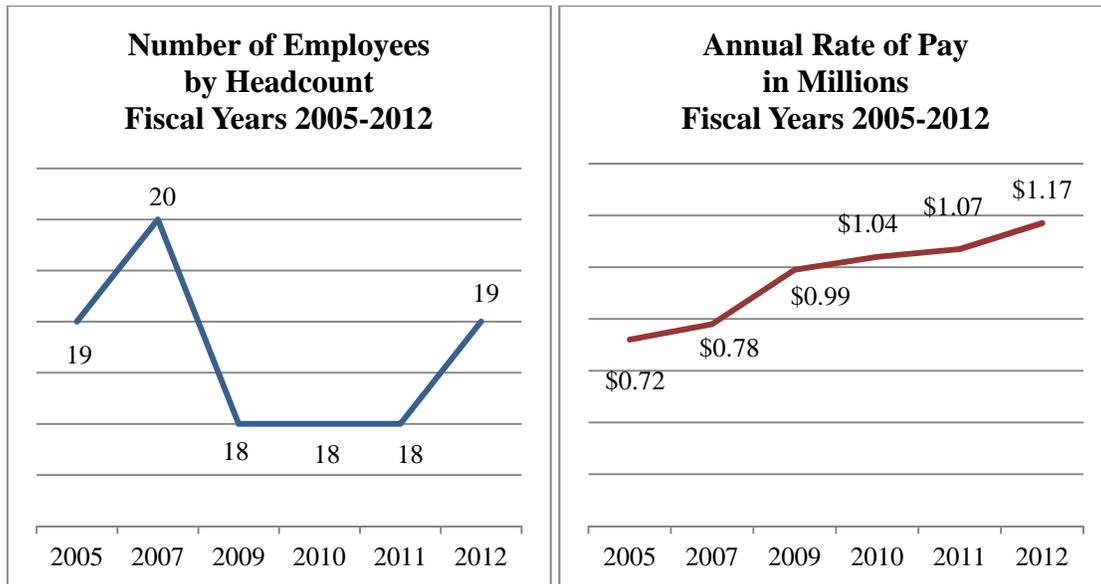
Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Term of Temp Appt	5	4	6	15	3	4	2	3	42	68.85%
Resignation	3	0	5	1	0	1	4	2	16	26.23%
Retirement	0	0	0	1	0	0	1	1	3	4.92%

Source: Prepared by legislative auditor's staff using LaGOV ZP14 personnel action reports.



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Department of Civil Service - Municipal Fire and Police Civil Service



Source: Prepared by legislative auditor's staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

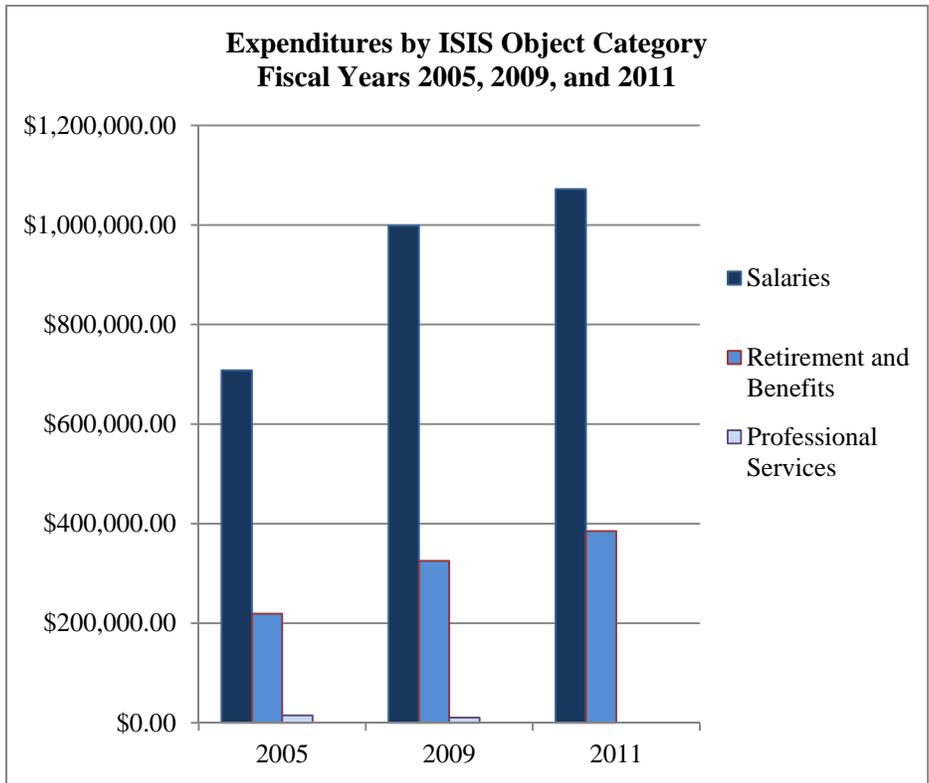
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	16	15	18	17	17	0	0	83	47.16%
Other Pay Adjustments	3	7	7	2	0	5	6	30	17.05%
Hires	0	1	0	17	0	1	0	19	10.80%

Source: Prepared by legislative auditor's staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

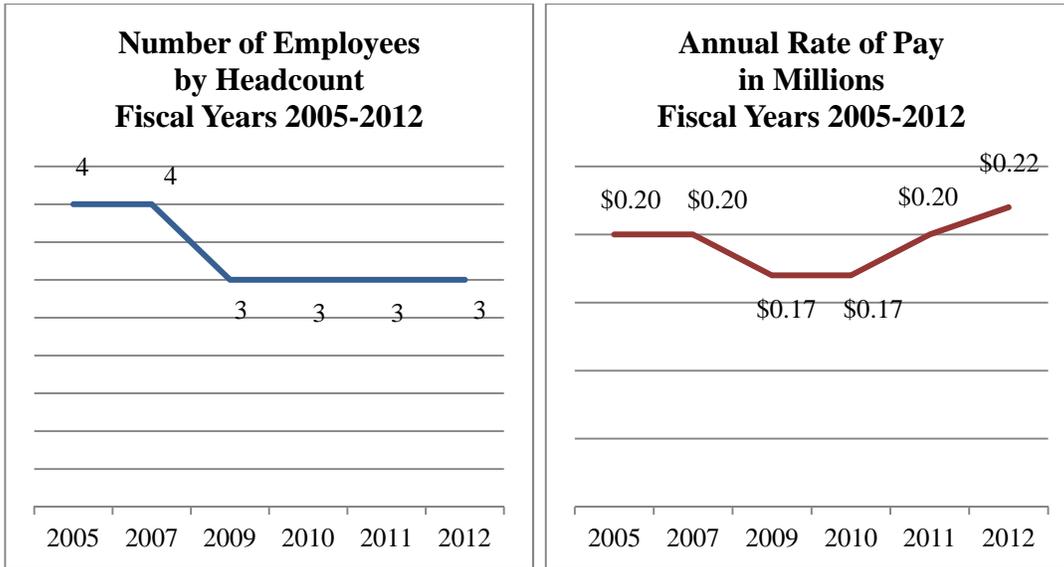
Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	3	2	3	3	0	0	1	1	13	72.22%
Non-Disciplinary	0	1	0	0	1	0	0	0	2	11.11%
Retirement	0	1	0	0	1	0	0	0	2	11.11%

Source: Prepared by legislative auditor's staff using LaGOV ZP14 personnel action reports.



Source: Prepared by legislative auditor’s staff using ISIS data pulled through Business Objects.

Department of Civil Service - State Police Commission



Source: Prepared by legislative auditor’s staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

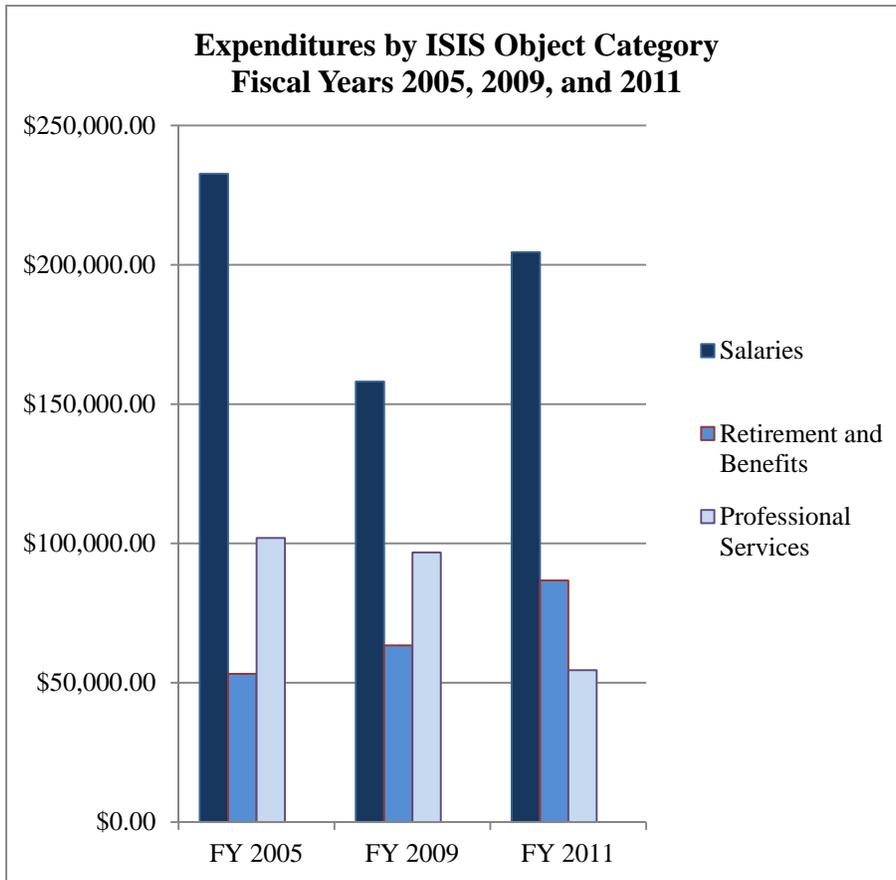
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 2 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Other Unclassified Pay Changes	1	2	3	3	3	0	0	12	92.31%
Changes to Pay Grade, Scale and Structure	0	0	1	0	0	0	0	1	7.69%

Source: Prepared by legislative auditor’s staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

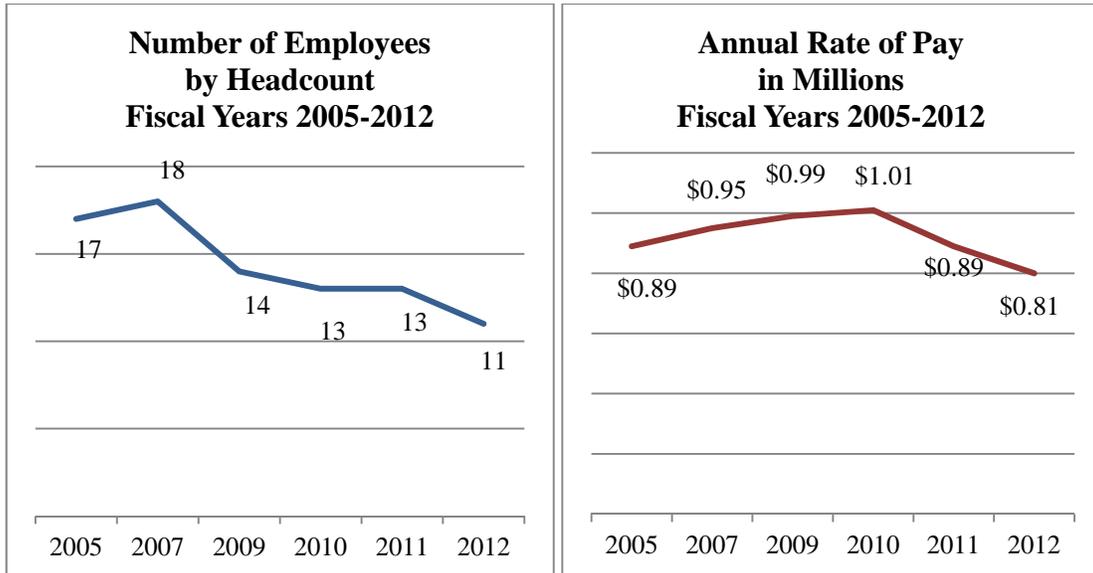
Top 3 Separation Actions Fiscal Year 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	1	0	0	0	2	2	1	0	6	42.86%
Term of Temp Appt	0	0	0	0	4	0	0	0	4	28.57%
Disciplinary	0	0	0	0	1	1	0	0	2	14.29%

Source: Prepared by legislative auditor’s staff using LaGOV ZP14 personnel action reports.



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Special Schools and Commissions - Board of Elementary and Secondary Education



Source: Prepared by legislative auditor's staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

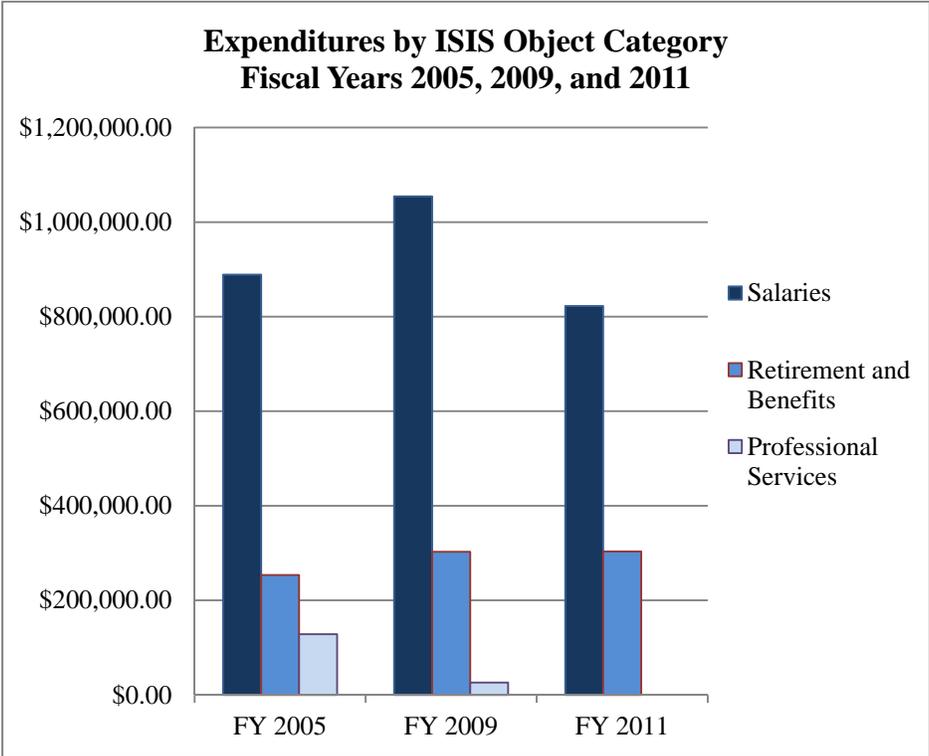
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Action Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Other Unclassified Pay Changes	9	10	14	5	5	1	2	46	51.69%
Merit Increases	8	5	7	4	4	0	0	28	31.46%
General Increases	0	0	7	0	0	0	0	7	7.87%

Source: Prepared by legislative auditor's staffing using LaGOV ZF65 pay reports and ZP52 basic pay reports.

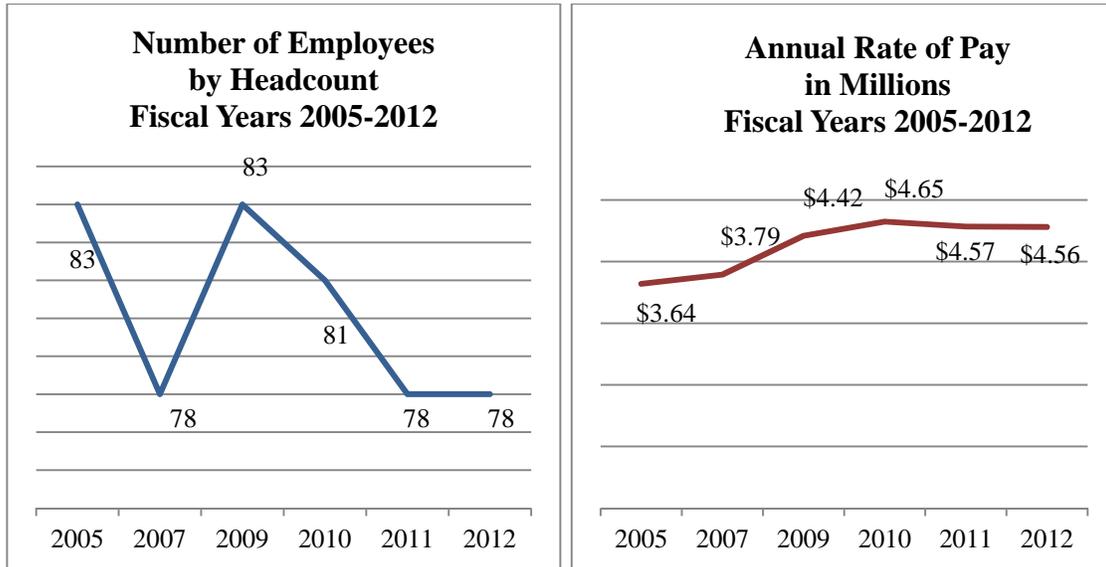
Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Term of Temp Appt	0	0	0	6	0	0	0	5	11	40.74%
Resignation	0	0	0	1	2	1	2	2	8	29.63%
Retirement	0	0	1	1	4	0	0	2	8	29.63%

Source: Prepared by legislative auditor's staff using LaGOV ZP14 personnel action reports.



Source: Prepared by legislative auditor’s staff using ISIS data pulled through Business Objects.

Special Schools and Commissions - Louisiana Educational Television Authority



Source: Prepared by legislative auditor’s staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

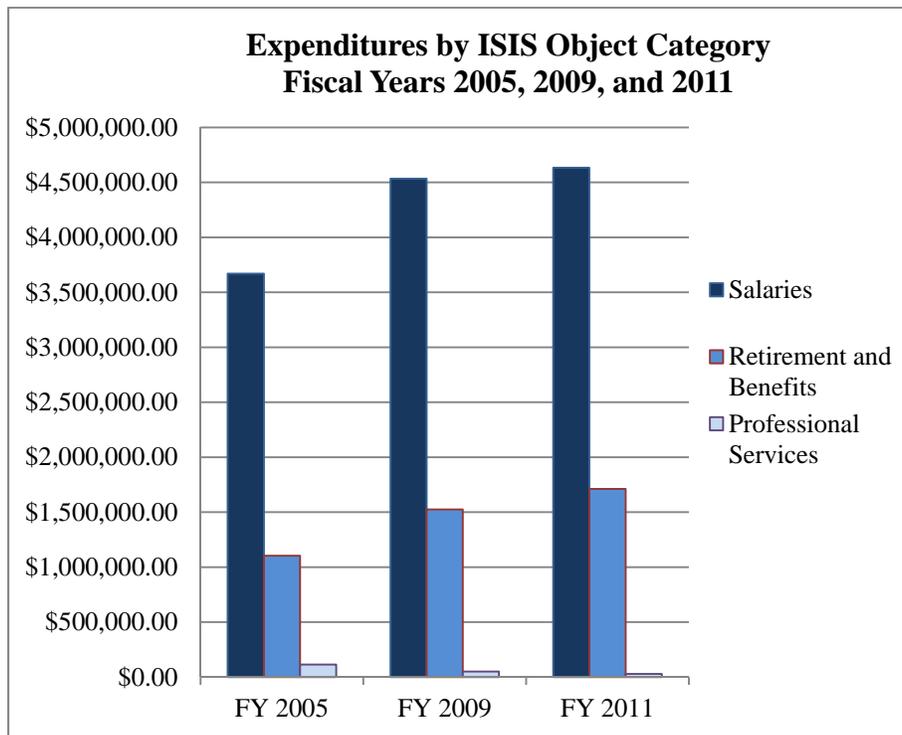
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Group	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	71	70	71	71	74	0	0	357	72.86%
General Increases	0	0	71	0	0	0	0	71	14.49%
Other Unclassified Pay Changes	4	3	6	3	5	0	0	21	4.29%

Source: Prepared by legislative auditor’s staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

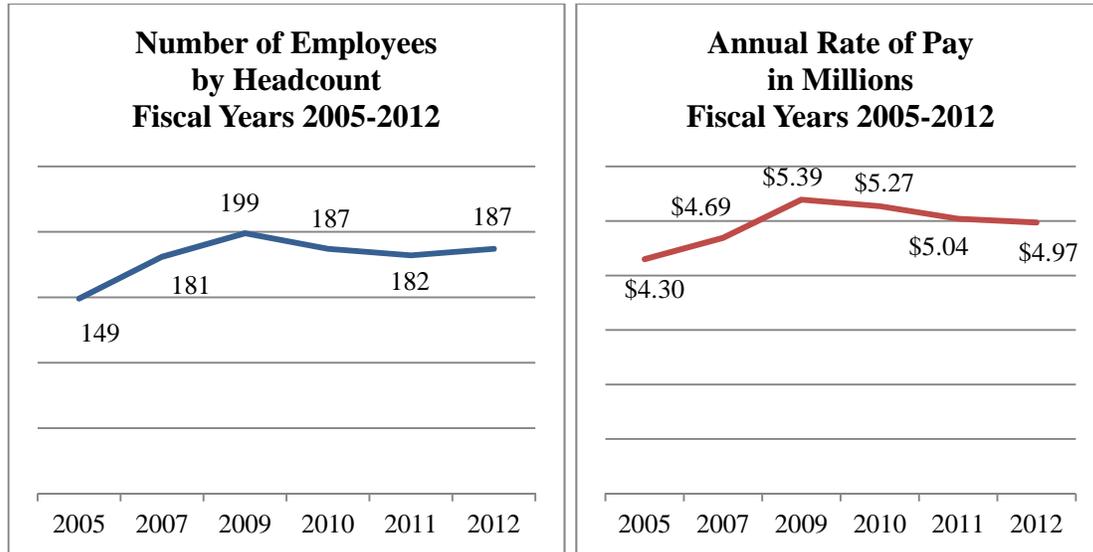
Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	2	5	3	5	20	5	5	4	49	53.85%
Term of Temp Appt	8	2	4	0	8	0	0	0	22	24.18%
Retirement	1	3	3	2	0	3	1	1	14	15.38%

Source: Prepared by legislative auditor’s staff using LaGOV ZP14 personnel action reports.



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Special Schools and Commissions - Louisiana School for Math, Science and the Arts



Source: Prepared by legislative auditor's staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

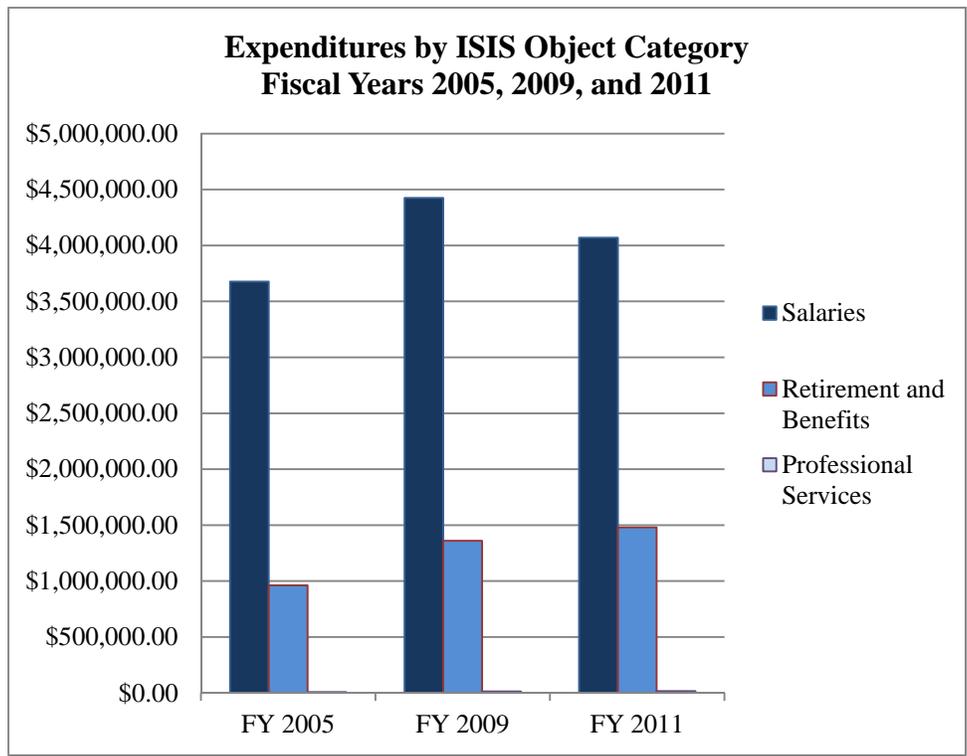
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Group	2006	2007	2008	2009	2010	2011	2012	Total	%
Other Unclassified Pay Changes	79	79	83	86	7	23	60	417	81.45%
Merit Increases	13	15	14	15	12	0	0	69	13.48%
General Increases	1	0	15	0	0	0	0	16	3.13%

Source: Prepared by legislative auditor's staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	25	19	39	46	54	41	30	27	281	87.27%
Retirement	2	2	1	4	2	2	2	4	19	5.90%
Term of Temp Appt	1	1	3	10	0	0	0	2	17	5.28%

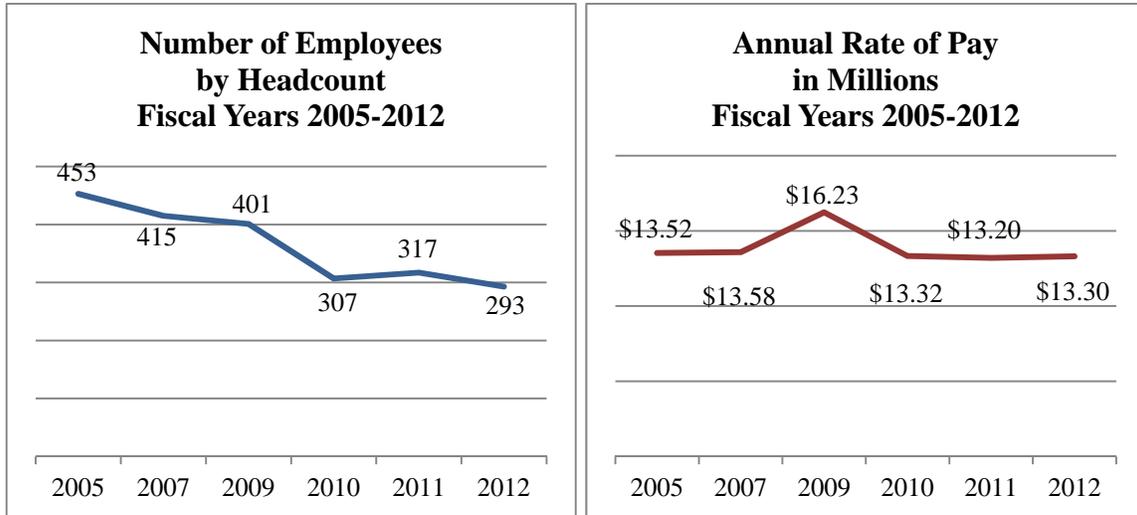
Source: Prepared by legislative auditor's staff using LaGOV ZP14 personnel action reports.



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Special Schools and Commissions - Louisiana School for the Deaf and Visually Impaired

Note: In fiscal year 2010, Louisiana School for the Deaf and Louisiana School for the Visually Impaired merged. The data shown below combines the data from both schools prior to their merger for consistency with their current institutional structure.



Source: Prepared by legislative auditor's staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

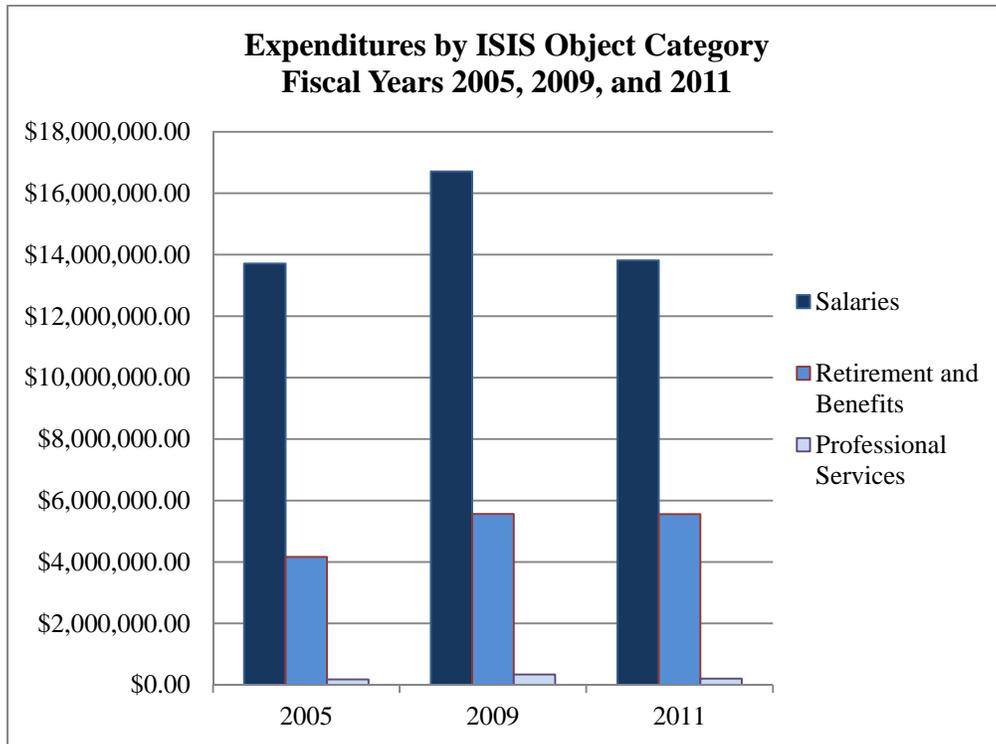
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Other Unclassified Pay Changes	136	197	199	169	41	86	34	862	42.65%
Merit Increases	158	156	157	154	99	0	0	724	35.82%
General Increases	0	0	153	0	0	0	0	153	7.57%

Source: Prepared by legislative auditor's staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

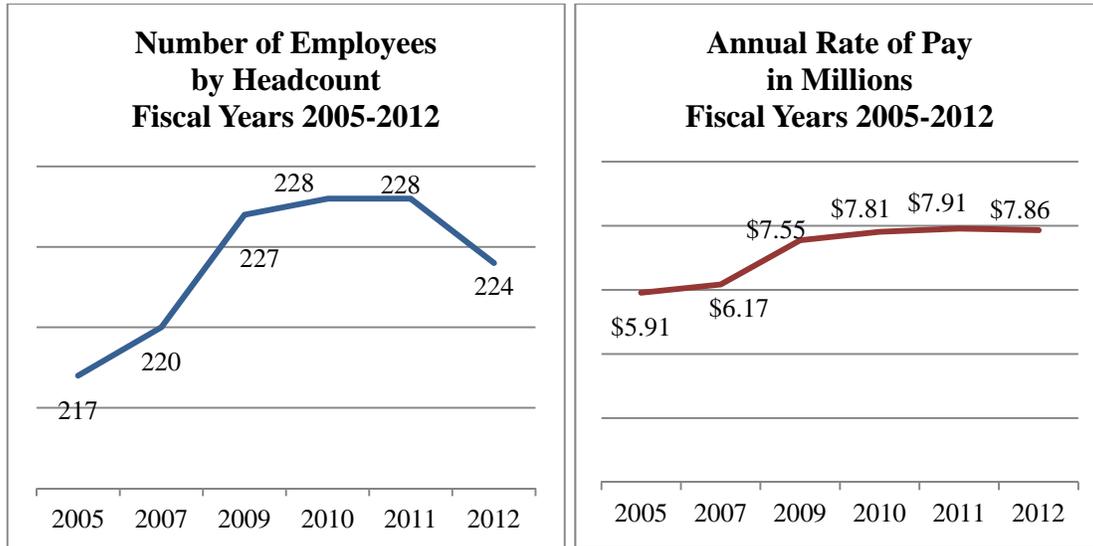
Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	43	44	42	45	50	41	21	36	322	40.76%
Term of Temp Appt	56	29	36	16	20	33	12	12	214	27.09%
Retirement	11	19	14	12	14	17	9	14	110	13.92%

Source: Prepared by legislative auditor's staff using LaGOV ZP14 personnel action reports.



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

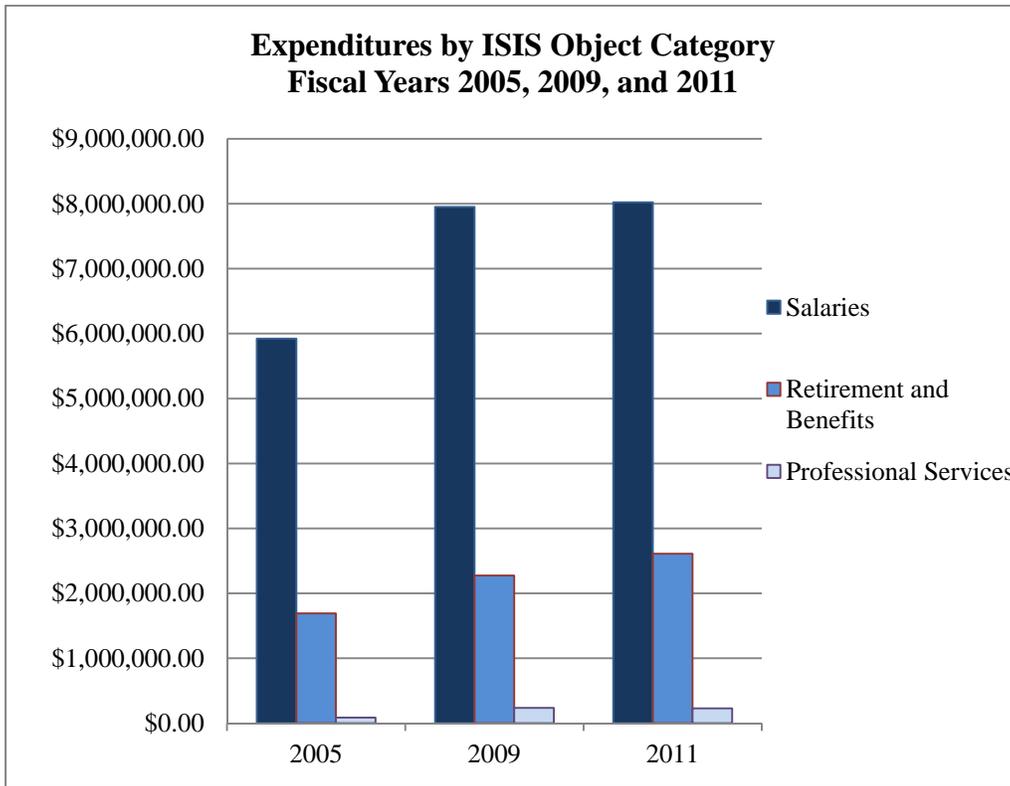
Special Schools and Commissions - Louisiana Special Education Center



Source: Prepared by legislative auditor’s staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

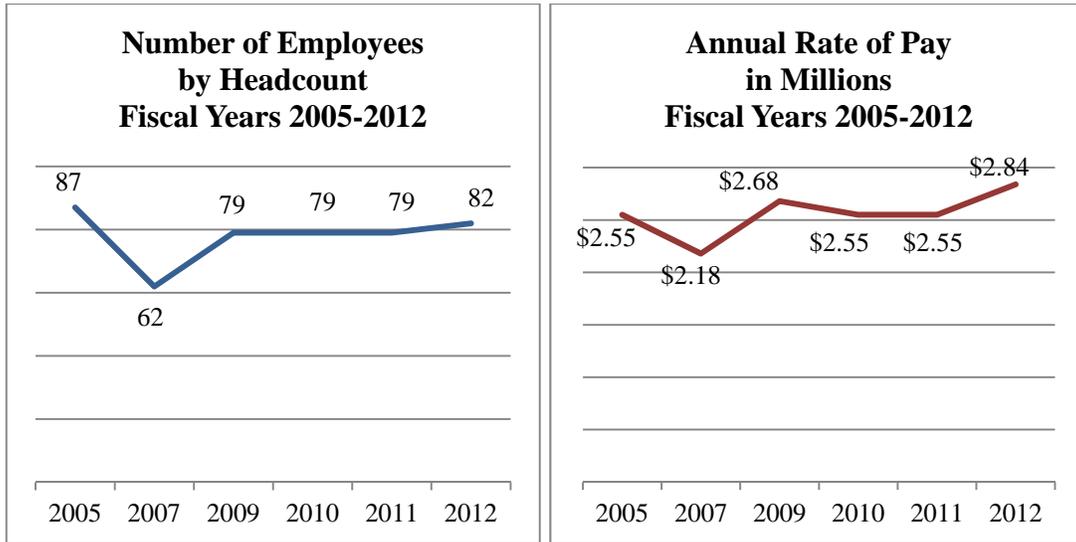
Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	128	129	140	143	151	0	0	691	60.14%
Other Unclassified Pay Changes	40	44	46	48	44	0	1	223	19.41%
General Increases	0	0	142	0	0	0	0	142	12.36%
Source: Prepared by legislative auditor’s staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.									

Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	24	36	26	39	28	16	20	17	206	53.65%
Non-Disciplinary	12	10	9	12	21	7	6	11	88	22.92%
Term of Temp Appt	6	3	3	4	11	4	11	11	53	13.80%
Source: Prepared by legislative auditor’s staff using LaGOV ZP14 personnel action reports.										



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Special Schools and Commissions - New Orleans Center for the Creative Arts



Source: Prepared by legislative auditor’s staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

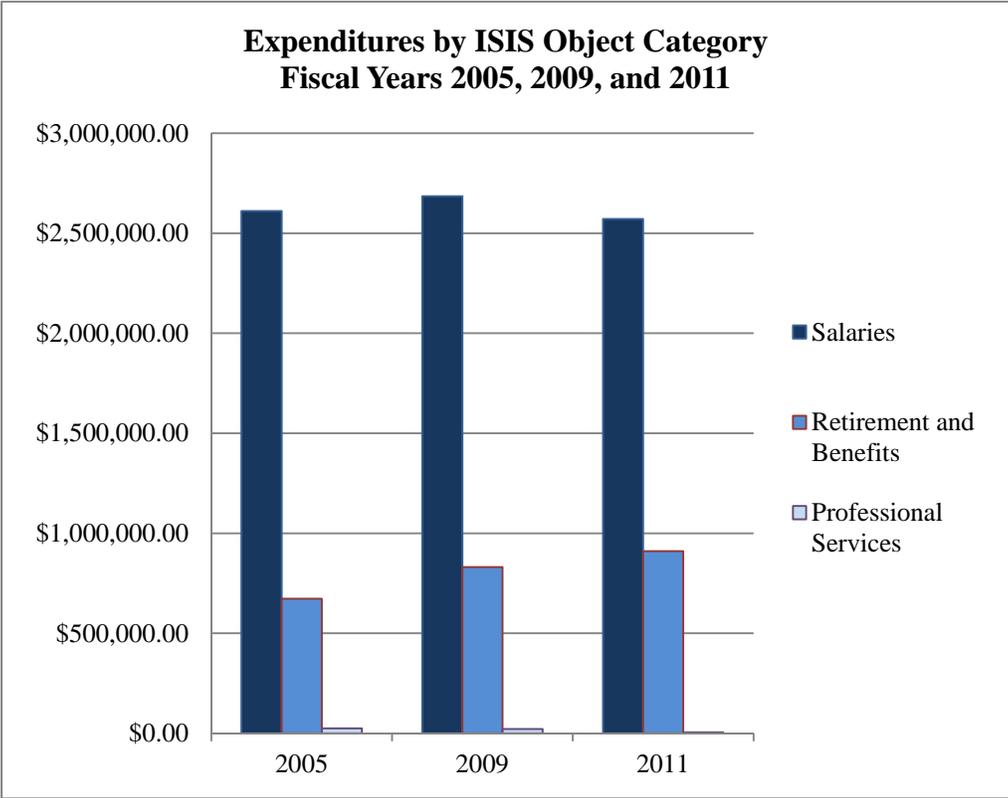
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
General Increases	20	15	10	40	0	0	1	86	43.22%
Other Unclassified Pay Changes	0	20	33	1	0	1	0	55	27.64%
Merit Increases	1	7	7	7	7	0	0	29	14.57%

Source: Prepared by legislative auditor’s staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

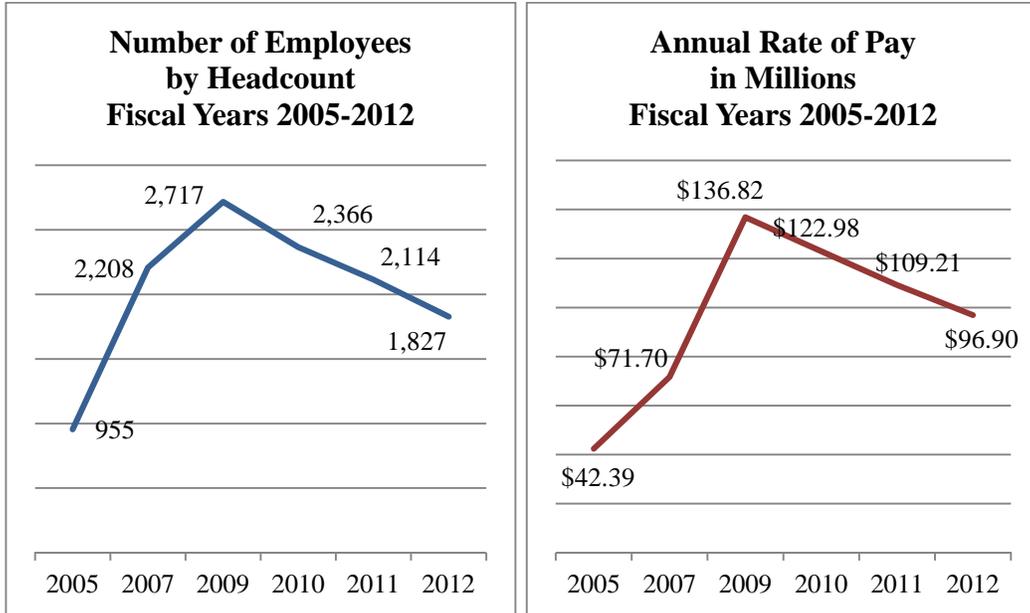
Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Term of Temp Appt	34	14	38	37	48	4	0	6	181	70.70%
Resignation	7	8	4	8	9	3	4	5	48	18.75%
Layoff	0	9	0	0	0	1	0	0	10	3.91%

Source: Prepared by legislative auditor’s staff using LaGOV ZP14 personnel action reports.



Source: Prepared by legislative auditor’s staff using ISIS data pulled through Business Objects.

Department of Education

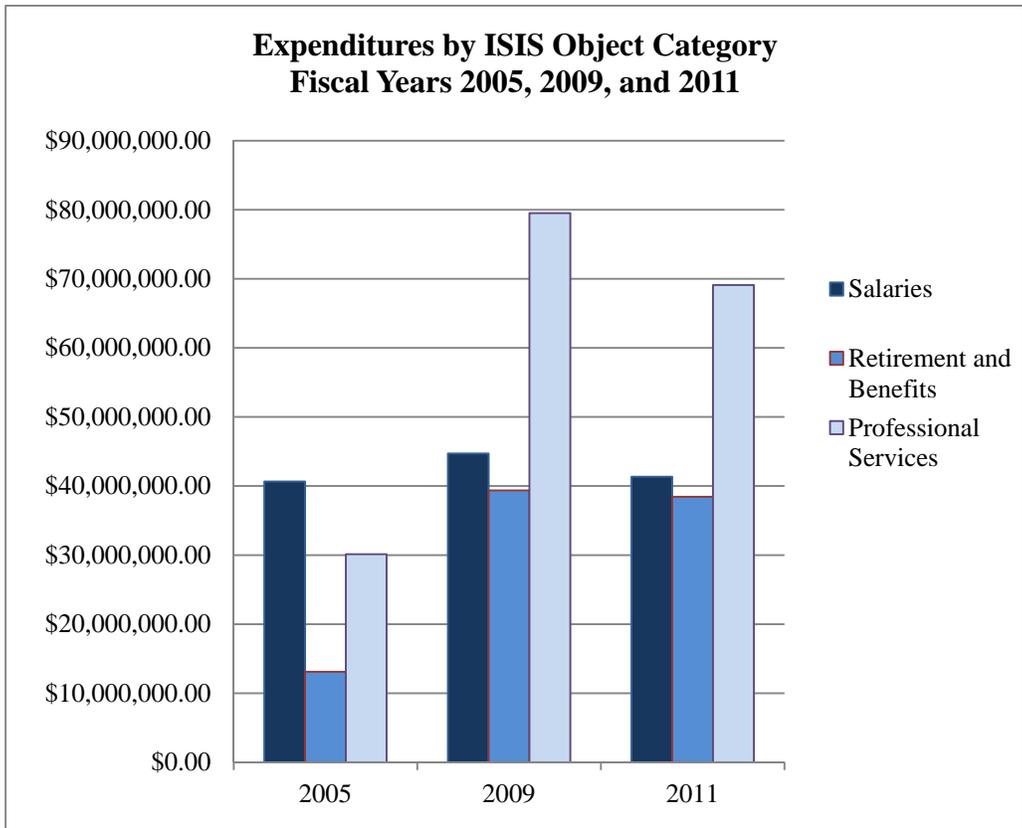


Source: Prepared by legislative auditor’s staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

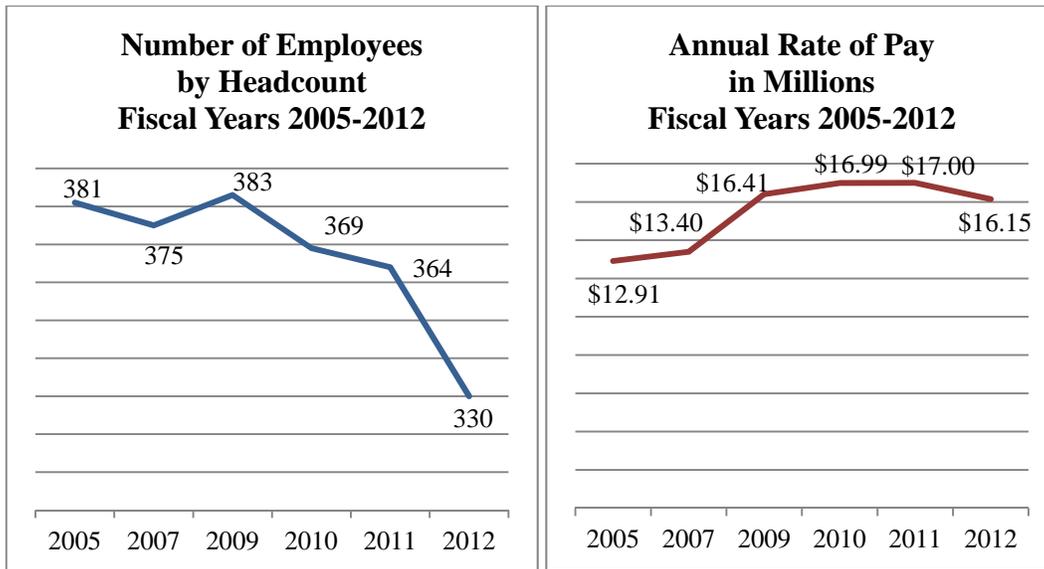
Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Other Unclassified Pay Changes	188	198	1,082	1,267	343	462	561	4,101	50.44%
Merit Increases	514	453	623	545	499	2*	0	2,636	32.42%
General Increases	0	1	652	2	0	0	0	655	8.06%
*According to DOE management, these actions were recorded in error and have been corrected.									
Source: Prepared by legislative auditor’s staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.									

Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	129	145	299	477	346	300	323	338	2,357	46.12%
Term of Temp Appt	13	37	12	213	254	348	167	80	1,124	21.99%
Layoff	2	36	3	6	51	250	173	405	926	18.12%
Source: Prepared by legislative auditor’s staff using LaGOV ZP14 personnel action reports.										



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Ancillary Appropriations - Office of Group Benefits



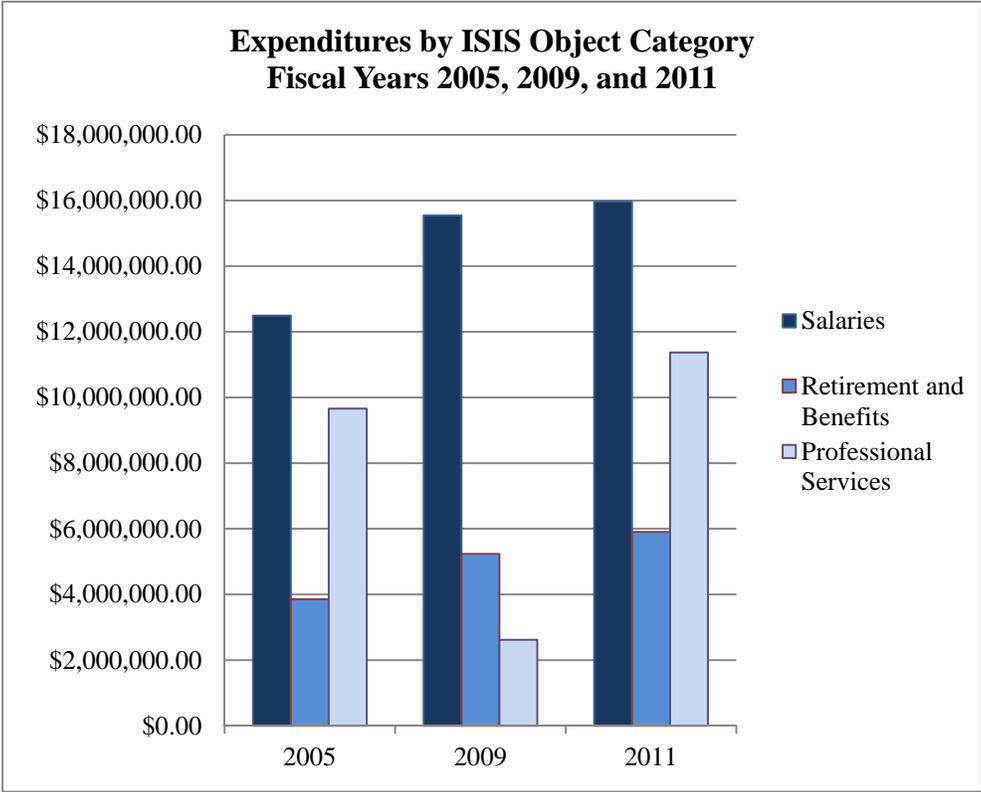
Source: Prepared by legislative auditor’s staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	284	254	293	298	294	0	0	1,423	58.87%
General Increases	0	0	293	0	0	0	0	293	12.12%
Hires	2	2	51	129	2	4	7	197	8.15%

Source: Prepared by legislative auditor’s staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

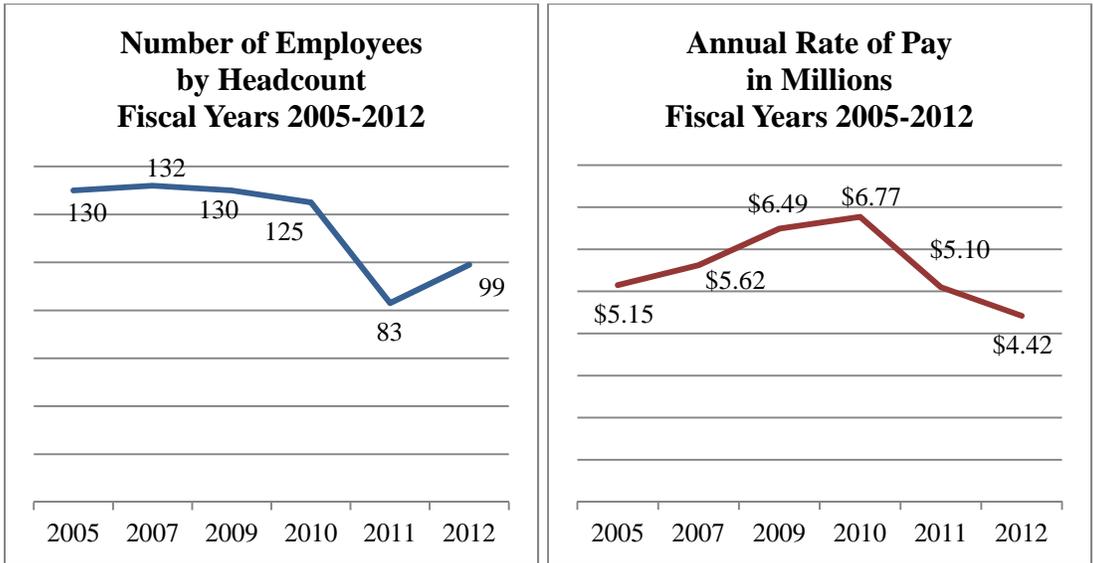
Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	51	52	50	43	37	27	25	48	333	71.61%
Retirement	10	5	6	7	4	11	8	19	70	15.05%
Term of Temp Appt	5	7	2	8	9	3	5	5	44	9.46%

Source: Prepared by legislative auditor’s staff using LaGOV ZP14 personnel action reports.



Source: Prepared by legislative auditor’s staff using ISIS data pulled through Business Objects.

Ancillary Appropriations - Office of Risk Management



Source: Prepared by legislative auditor’s staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

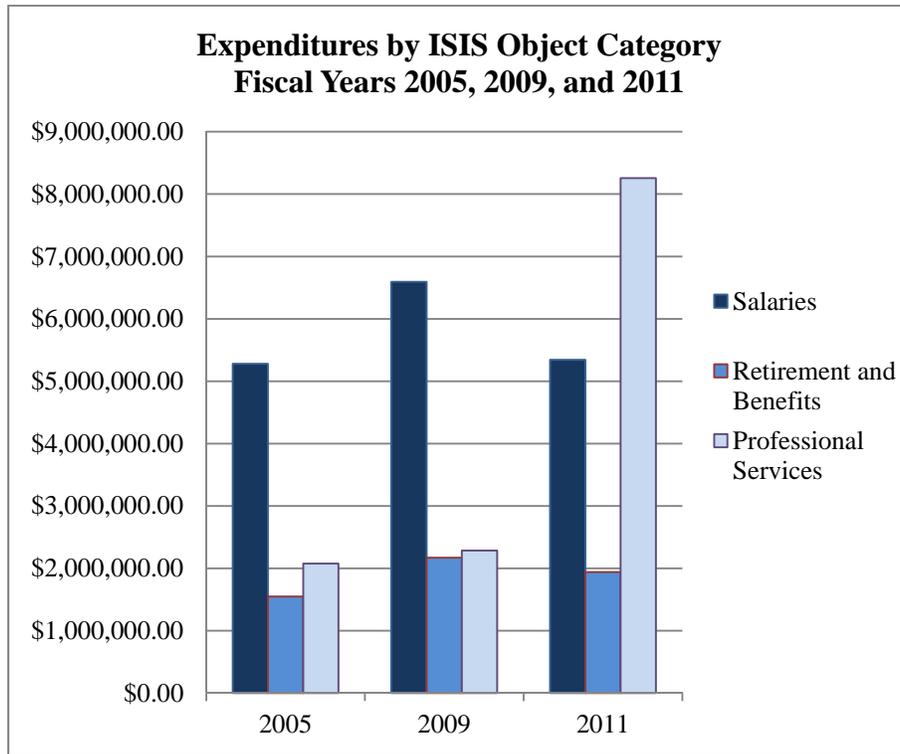
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Actions Affecting Annual Rate of Pay Fiscal Year 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	110	113	118	121	109	0	0	571	71.11%
General Increases	0	0	118	0	0	0	0	118	14.69%
Promotions	5	4	9	8	1	3	4	34	4.23%

Source: Prepared by legislative auditor’s staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

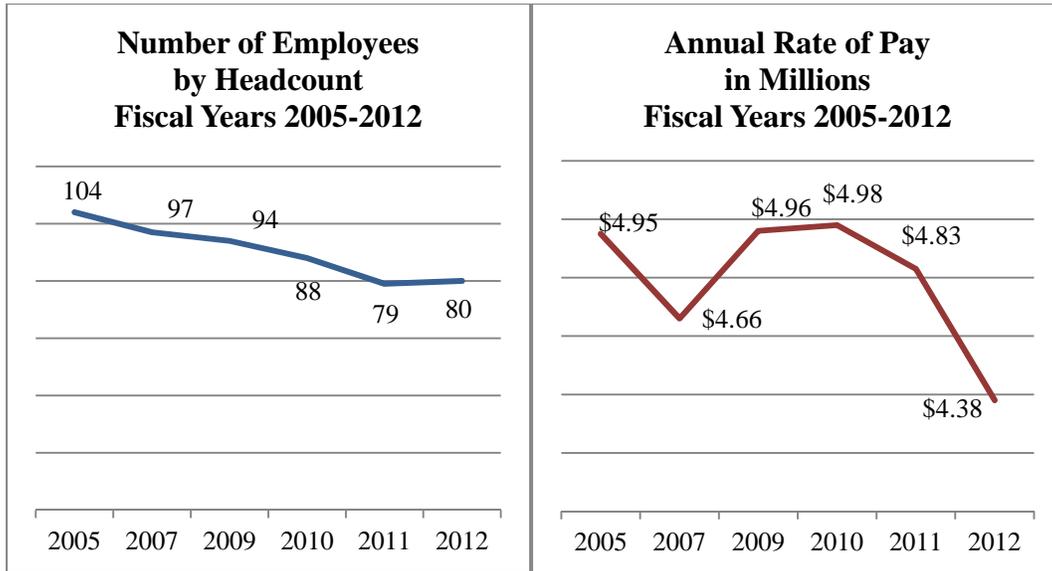
Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	21	24	20	20	8	10	13	8	124	58.77%
Retirement	2	2	0	4	2	5	10	6	31	14.69%
Layoff	0	0	0	0	0	0	19	1	20	9.48%

Source: Prepared by legislative auditor’s staff using LaGOV ZP14 personnel action reports.



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.

Ancillary Appropriations - Office of Telecommunications Management



Source: Prepared by legislative auditor's staff using LaGOV ZP39 reports for headcount and LaGOV ZF65 reports for pay. Analysis of annual rate of pay does not adjust for final pay periods that span two fiscal years.

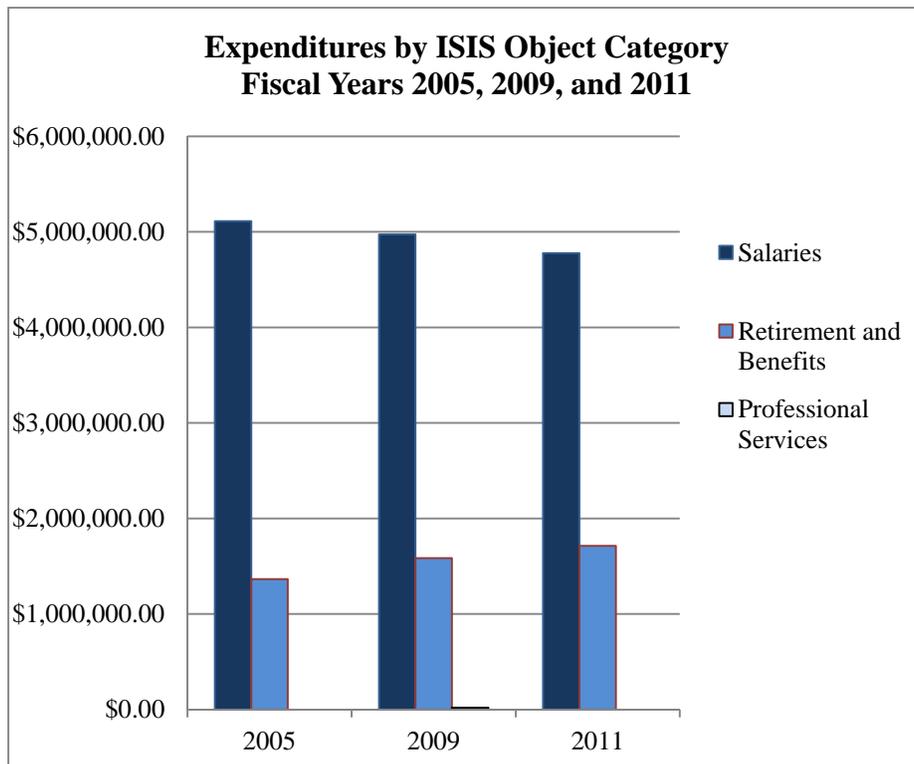
Note: In addition to new hires and separations, headcounts may vary due to agency specific circumstances (i.e., transfers related to program acquisitions/movement). For details related to relevant agency specific circumstances, contact agency management.

Top 3 Actions Affecting Annual Rate of Pay Fiscal Years 2005-2012									
LLA Pay Reason Groups	2006	2007	2008	2009	2010	2011	2012	Total	%
Merit Increases	80	78	90	80	75	0	0	403	66.83%
General Increases	0	0	89	0	0	0	0	89	14.76%
Reallocations	8	8	7	10	6	5	1	45	7.46%

Source: Prepared by legislative auditor's staff using LaGOV ZF65 pay reports and ZP52 basic pay reports.

Top 3 Separation Actions Fiscal Years 2005-2012										
Action Reason	2005	2006	2007	2008	2009	2010	2011	2012	Total	%
Resignation	10	13	10	4	6	2	5	9	59	48.36%
Retirement	8	3	0	1	7	4	6	5	34	27.87%
Term of Temp Appt	4	0	6	3	3	4	1	0	21	17.21%

Source: Prepared by legislative auditor's staff using LaGOV ZP14 personnel action reports.



Source: Prepared by legislative auditor's staff using ISIS data pulled through Business Objects.