
Office of Legislative Auditor

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Informational Report: Active Contracts in the Contract Financial Management System: Data Analysis

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Audit Control # 40100003

About This Informational Report

Louisiana Revised Statute 24:513 (D) (4) directs the Louisiana Legislative Auditor to conduct performance audits, program evaluations, and other studies to enable the legislature and its committees to evaluate the efficiency, effectiveness, and operations of state programs and activities. In accordance with this legislative mandate, we analyzed current active contracts in the State of Louisiana as of February 10, 2010.¹ We did not conduct an audit in accordance with all governmental auditing standards. Because of the nature of this project and time limitations, we did not assess the reliability of the Contract Financial Management System (CFMS) data we used to generate our analyses. (See Appendix A for our project scope and methodology.) We attempted to present current, comprehensive data regarding active contracts in the State of Louisiana as a result of this work. However, while completing this work, we identified limitations associated with this CFMS data. We point out these limitations throughout this report. These limitations include the following areas of concern associated with the completeness and accuracy of CFMS data:

- CFMS does not include every contract entered into by the State of Louisiana.
- Contract end dates may not be accurate for every contract.
- System guidance regarding the use of contract type in CFMS is poor.
- The default value and designation of one field in CFMS as optional may result in an inaccurate representation of the status of this field for CFMS contracts.

The information presented in this report should be considered with these limitations in mind. We cannot provide assurance that this information is reliable.

Overview of Active Contracts in CFMS

We analyzed current active contracts housed in CFMS. CFMS is a component of the Integrated Statewide Information System (ISIS). ISIS is the state's comprehensive financial information system, which includes human resources, purchasing, and accounting components.²

¹ For the purposes of this study, we defined active contracts as contracts in effect as of February 10, 2010, that is, contracts with a start date on or before February 10, 2010, and an end date on or after February 10, 2010. We eliminated contracts with inactive status codes.

² However, as we pointed out in our November 12, 2009, performance audit report of the Department of State Civil Service, not all higher education and quasi-state entities such as boards and commissions use ISIS.

Active Contracts in CFMS: Data Analysis

We organized the results of our data analysis in a Question-Answer format. We have only included some of our results in the body of this report. The remaining analyses are included in Appendix C and Appendix D.

How many active contracts are included in CFMS?

As of February 10, 2010, CFMS included 19,589 active contracts with a total value of \$17,053,799,587. However, we cannot ensure this information is complete and accurate because of the limitations described below.

CFMS does not contain every contract entered into by the State of Louisiana. Some entities do not use CFMS to track contracts. For example, in fiscal year 2009, we identified at least 100 entities that do not use ISIS, which means these entities also do not use CFMS (although, according to Office of Contractual Review (OCR),³ there are some exceptions). We were unable to obtain a list of all contracts not included in CFMS. However, we obtained additional information from the Department of Transportation and Development (DOTD), which does not house all of its contracts in CFMS. According to DOTD officials, DOTD tracks at least 657 contracts outside of CFMS as of April 2010, with an associated total value of approximately \$4.8 million. In addition, according to OCR, ISIS users with contracts issued under delegated authority⁴ may enter these contracts into CFMS, but OCR cannot confirm that all delegated authority contracts are in CFMS.⁵ For example, Louisiana State University and Agricultural and Mechanical College (LSU) reported approximately \$416,000 in delegated authority contracts from October through December 2009. According to an LSU official, LSU does not track these contracts using CFMS.

The LaTRAC application, housed on the Division of Administration’s Web site, was created in November 2008. As of November 2009, information regarding state services contracts has been added to this application. The contracts data in the LaTRAC application contains active contracts⁶ for fiscal year 2010 and beyond and consists entirely of CFMS data. Since CFMS does not include every contract entered into by the State of Louisiana, LaTRAC does not include every contract entered into by the State of Louisiana.

Because of the nature of this project and time constraints, we did not test this data to ensure its accuracy or completeness. As a result of the CFMS completeness issue identified in this report section, we cannot provide assurance that the total number of active contracts, and the associated total value, is reliable.

³ OCR is an entity within the Division of Administration.

⁴ According to OCR’s FY 2009 annual report, the Director of OCR “. . . may **delegate authority** to state agencies for the approval of professional, personal, consulting, and social services contracts for \$20,000 or less . . . [and the Director of OCR may] delegate . . . authority to any state agency as the director deems appropriate. (Emphasis added.)

⁵ However, OCR notes that entities with delegated authority are required to report to OCR on a quarterly basis.

⁶ Active contracts in LaTRAC are defined as contracts that have not yet reached their expiration date at the time the data was uploaded.

Has OCR reviewed every active contract in CFMS?

OCR has not reviewed every active contract in CFMS. According to OCR, some entities use CFMS to track contracts that are not subject to OCR approval. As indicated in Exhibit 1 below, CFMS includes 20 possible contract types. However, according to the CFMS User Guide, OCR reviews only seven of these contract types. As of February 10, 2010, a total of 6,112 of the 19,589 CFMS contracts included in our data (31.2%) were reviewed by OCR.⁷

Because of the nature of this project and time constraints, we did not determine whether OCR approved all contracts as required by law. According to OCR, it cannot confirm that all contracts subject to OCR oversight are reviewed and approved. The CFMS User Guide states that if a contract requires OCR approval, payments cannot be made until OCR has approved it. However, according to OCR, this control is dependent upon the entity to enter the contract correctly in CFMS. OCR further notes that an entity could be subject to an audit finding if it enters into a contract which statutorily requires OCR approval, but this approval is not reflected in the contract file. As a result of the potential CFMS completeness issue described in this paragraph, we cannot provide assurance that the total number of contracts reviewed by OCR is reliable.

Exhibit 1 CFMS Contract Types Approved by OCR			
CFMS Contract Type	OCR Approval Required?	CFMS Contract Type	OCR Approval Required?
Agency Contract*	Yes	Major Repair Design	No
Building Rentals and Leases	No	Owner/Contractor Bid	No
Facility Planning and Control (FP&C) Cooperative Endeavor Agreement	No	Owner/Contractor Non-Bid > \$5,000	No
FP&C Consulting Contract	No	Owner/Contractor Non-Bid < \$5,000	No
Capital Outlay Construction	No	Owner/Designer Sel Board	No
Consulting Contract	Yes	Other Type Contract	No***
Cooperative Agreement	Yes	Personal Contract	Yes
Governmental Contract**	Yes	FP&C Professional Contract	No
Miscellaneous Contract	No	Professional Contract	Yes
Major Repair Construction	No	Social Services Contract	Yes

* Agency contracts, or interagency agreements, are executed between entities within the executive branch of state government.
 ** Governmental contracts, or intergovernmental agreements, are executed between an executive branch agency of state government and any other governmental entity.
 *** OCR monitors the use of this contract type, even though approval is not required.
Source: Prepared by legislative auditor's staff using the CFMS User Guide.

Which departments house contracts in CFMS?

As of February 10, 2010, 33 departments, as defined in ISIS, housed active contracts in CFMS. (See Exhibit 2 for a list of these departments.) These departments include offices and

⁷ A total of 6,112 out of 19,589 contracts were assigned a Contract Review Number, indicating OCR review (according to the CFMS User Guide).

programs, along with affiliated boards and commissions. The following non-entities are also included as departments: Ancillary Funds, Capital Outlay, Elected Officials, Miscellaneous Non-State, Non-Appropriated Requirements, and Other Requirements.⁸ We refer to all units associated with a department, such as agency programs, etc., as “entities” throughout this report.

Some entities with active contracts housed in CFMS are classified as non-CFMS users (non-ISIS agencies). (See Exhibit 2 for more specific information.) Because of the nature of the project and time limitations, we did not determine why these active contracts appear in CFMS. According to OCR, if it reviews a contract for a non-CFMS user, it enters the contract into CFMS upon receipt.

As a result of the potential accuracy issue described in this report section, we cannot provide assurance that the total number of departments housing contracts in CFMS is reliable.⁹

Exhibit 2 Departments Housing Active Contracts in CFMS and CFMS Status As of February 10, 2010		
Department	Total Active CFMS Contracts	Are all of the department’s entities in this analysis classified as CFMS users?
Health and Hospitals	6,357	Yes, except for affiliated boards and commissions (79 contracts)
Capital Outlay	2,952	Yes
Ancillary Funds	2,638	Yes, except for Prison Enterprises (11 contracts)
Executive	1,941	Yes, except for the Louisiana Stadium and Exposition District (1 contract)
Social Services	1,121	Yes
Education	665	Yes
Higher Education	662	No, except for the Board of Supervisors - University of Louisiana System, the Board of Regents, the Louisiana Universities Marine Consortium, and the Office of Student Financial Assistance (98 contracts)
Louisiana Workforce Commission	435	Yes, except for the Board of Social Work Examiners (11 contracts)*
Other Requirements	398	Yes
Economic Development	353	Yes, except for affiliated boards and commissions (19 contracts)
LSU Health Care Services Division	340	No, none of the medical centers are classified as CFMS users
Natural Resources	326	Yes
Public Safety - Public Safety Services	285	Yes, except for the Board of Private Investigator Examiners (4 contracts)
Public Safety - Corrections Services	176	Yes
Youth Services	171	Yes

⁸ According to OSRAP’s *Control Agencies Policies and Procedures Manual*, additional classes (“departments”) were established for non-state entities. Since our report encompasses CFMS data, contracts associated with these classes, or departments, are included in our analysis.

⁹ In fact, we identified one error associated with ISIS’ department classification. As indicated in Exhibit 2, the Board of Social Work Examiners, organizationally placed within the Department of Health and Hospitals, is affiliated with the Louisiana Workforce Commission in ISIS.

Exhibit 2
Departments Housing Active Contracts in CFMS and CFMS Status
As of February 10, 2010

Department	Total Active CFMS Contracts	Are all of the department's entities in this analysis classified as CFMS users?
Transportation and Development	136	No, neither of the entities in this analysis is classified as a CFMS user
Wildlife and Fisheries	128	Yes
Environmental Quality	106	Yes
Culture, Recreation and Tourism	105	Yes
Insurance	67	Yes
Special Schools and Commissions	62	Yes
Agriculture and Forestry	48	Yes
Veterans Affairs	40	Yes
Justice	18	Yes
State	13	Yes
Treasury	10	Yes
Elected Officials	9	No, none of the entities in this analysis are classified as CFMS users
Lieutenant Governor	9	Yes
Revenue	7	Yes
Non-Appropriated Requirements	4	Yes
Civil Service	3	Yes
Miscellaneous Non-State	3	No
Public Service (Public Service Commission)	1	Yes
Total Active Contracts	19,589	
<p>* Although the Board of Social Work Examiners is affiliated with the Department of Health and Hospitals, ISIS classifies this board within the Louisiana Workforce Commission. Source: Prepared by legislative auditor's staff using CFMS data as of February 10, 2010, and ISIS user documentation obtained from the Division of Administration.</p>		

For a complete listing of the departments, agencies, and associated entities that were included in this analysis, refer to Appendix B.

What types of contracts are included in CFMS?

CFMS included 18 types of active contracts as of February 10, 2010. As indicated in Exhibit 3, the three most common contract types are miscellaneous contracts, professional contracts, and cooperative agreements. We were unable to find definitions for all of these contract types in the CFMS User Guide. Because of the nature of this project and time constraints, we did not test whether the use of these contract types was comprehensive and accurate. As a result of this potential CFMS completeness and accuracy issue, we cannot provide assurance that information regarding CFMS contract types is reliable.

Exhibit 3 Active CFMS Contracts, by Type					
Contract Type	Total Active Contracts	% Total	Contract Type	Total Active Contracts	% Total
Miscellaneous Contract	3,585	18.3%	FP&C Professional Contract	500	2.6%
Professional Contract	3,464	17.7%	Governmental Contract	498	2.5%
Cooperative Agreement	1,948	9.9%	Building Rentals & Leases	476	2.4%
Consulting Contract	1,801	9.2%	Agency Contract	460	2.3%
Social Services Contract	1,778	9.1%	Owner/Contractor Bid	180	0.9%
Other Type Contract	1,557	7.9%	Owner/Contractor Non-Bid > \$5,000	42	0.2%
FP&C Cooperative Endeavor Agreement	1,255	6.4%	Owner/Contractor Non-Bid < \$5,000	15	0.1%
Personal Contract	1,067	5.4%	FP&C Consulting Contract	3	0.0%
Owner/Designer Sel Board	958	4.9%	Major Repair Design	2	0.0%
Total Active CFMS Contracts, All Types				19,589 (100.0%)*	
*Total does not equal 100% due to rounding.					
Source: Prepared by legislative auditor's staff using CFMS data as of February 10, 2010.					

What are the total number and total value of active CFMS contracts, by department?

Total Number of Active CFMS Contracts

Exhibit 4 on the following page shows the total number of active CFMS contracts, by department. As of February 10, 2010, the three departments¹⁰ with the largest number of active contracts are the Department of Health and Hospitals (6,357), Capital Outlay (2,952), and Ancillary Funds (2,638). Because of the nature of this project and time constraints, we did not test this data to ensure its accuracy or completeness. However, as a result of the potential CFMS completeness and accuracy issues noted throughout this report, we cannot provide assurance that the total number of active contracts, by department, is reliable.

Total Value of Active CFMS Contracts¹¹

As of February 10, 2010, the total active contract value for all departments included in our analysis is \$17,053,799,587. The three departments with the largest total active contract value are the Executive Department, Ancillary Funds, and Capital Outlay. As stated previously, because of the nature of this project and time constraints, we did not test this data to ensure its accuracy or completeness. However, as a result of the potential completeness and accuracy issues described throughout this report, we cannot provide assurance that the total value of active contracts, by department, is reliable.

¹⁰ As stated on page 4 of this report, according to OSRAP's *Control Agencies Policies and Procedures Manual*, additional classes ("departments") were established for non-state entities. Since our report encompasses CFMS data, contracts associated with these classes, or departments, are included in our analysis.

¹¹ The CFMS field used for this analysis, **Base Contract Amount**, is defined as the total contract amount (value) or the original contract amount plus (or minus) net contract amendments. However, we found 516 exceptions to this definition in our CFMS data source, where the total contract amount (value) did not equal the original contract amount plus (or minus) net contract amendments.

Exhibit 4 shows additional information regarding the total number, total value, and average total value of active CFMS contracts, by department.

Exhibit 4			
Total Number and Total Value of Active CFMS Contracts, by Department			
(sorted by total active contract value)			
Department	Total Active Contracts	Total Active Contract Value	Average Active Contract Value
Executive	1,941	\$4,092,077,385	\$2,108,232
Ancillary Funds	2,638	2,299,386,551	871,640
Capital Outlay	2,952	2,185,108,102	740,213
Economic Development	353	1,396,489,514	3,956,061
Other Requirements	398	1,154,416,410	2,900,544
Higher Education	662	1,138,331,067	1,719,533
Health and Hospitals	6,357	969,916,244	152,575
Natural Resources	326	956,717,159	2,934,715
Social Services	1,121	683,565,106	609,782
Transportation and Development	136	570,669,567	4,196,100
LSU Health Care Services Division	340	404,712,181	608,590
Education	665	329,907,124	970,315
Youth Services	171	316,037,952	1,848,175
Louisiana Workforce Commission	435	250,086,517	574,912
Public Safety - Corrections Services	176	98,126,506	557,537
Public Safety - Public Safety Services	285	43,138,024	151,361
Insurance	67	34,077,825	508,624
Culture, Recreation and Tourism	105	29,721,596	283,063
Wildlife and Fisheries	128	28,249,619	220,700
Environmental Quality	106	25,039,516	236,222
Treasury	10	10,201,000	1,020,100
State	13	9,273,404	713,339
Revenue	7	7,678,547	1,096,935
Non-Appropriated Requirements	4	5,808,000	1,452,000
Special Schools and Commissions	62	3,621,862	58,417
Elected Officials	9	3,537,598	393,066
Agriculture and Forestry	48	2,540,148	52,920
Veterans Affairs	40	1,925,890	48,147
Justice	18	1,631,831	90,657
Lieutenant Governor	9	1,068,194	118,688
Civil Service	3	564,150	188,050
Miscellaneous Non-State	3	150,000	50,000
Public Service (Public Service Commission)	1	25,000	25,000
Total	19,589	\$17,053,799,587	\$870,580

Source: Prepared by legislative auditor's staff using CFMS data as of February 10, 2010.

What is the length of active CFMS contracts?

As illustrated in Exhibit 6 on the following page, 82.6% of active contracts have a length of five years or less as of February 10, 2010. Furthermore, 13.6% of active contracts have a length of greater than 40 years. However, as described below, we identified several issues with continuing appropriations that impact these calculations. Thus, we cannot ensure that this analysis is an accurate representation of contract length for active CFMS contracts, nor can we provide any assurance that this information is reliable.

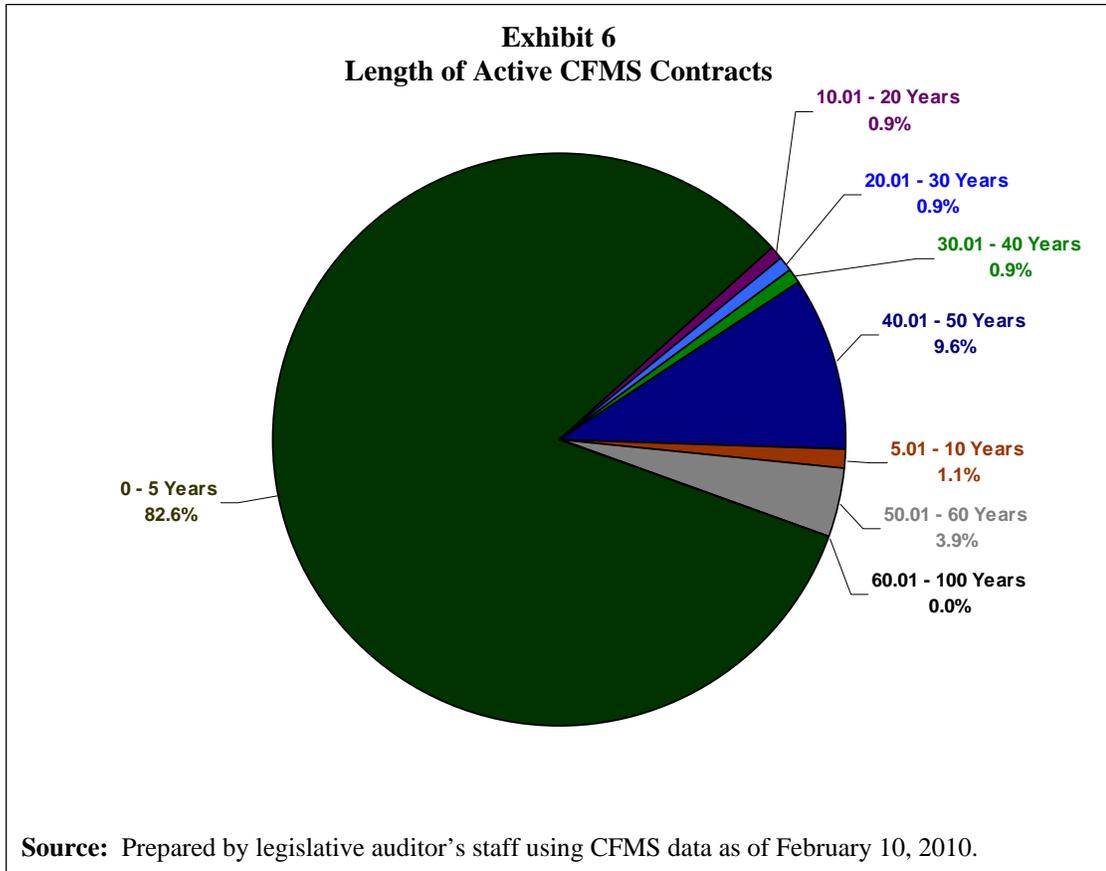
As of February 10, 2010, there are 3,518 active contracts in CFMS subject to a continuing appropriation (as indicated in Exhibit 5).¹² These continuing appropriations affect the calculation of the age distribution included in Exhibit 6 because the end dates entered for these contracts (and

Exhibit 5 Continuing Appropriations and Active Contracts		
Continuing Appropriation Status	Total Active Contracts	% Total
Not subject to a continuing appropriation	16,071	82.0%
Subject to a continuing appropriation	3,518	18.0%
Total	19,589	100.0%
Source: Prepared by legislative auditor’s staff using CFMS data as of February 10, 2010.		

used in our calculations) may not be accurate for every contract. For example, we spoke with an official with Facility Planning and Control (an entity within the Division of Administration) to determine how they address end dates for contracts subject to a continuing appropriation. This official told us that Facility Planning and Control enters an end date of April 4, 2049, as a placeholder for contracts subject to a continuing appropriation even though these contracts have no stated end date. Because of the nature of this project and time constraints, we did not test the end date of every contract subject to a continuing appropriation to determine its accuracy.

We originally planned in our analysis to isolate contracts subject to a continuing appropriation. However, the field that identifies whether a contract is subject to a continuing appropriation is optional, and the default value is "no." Thus, this field may not accurately indicate the continuing appropriation status of active contracts. As a result, we did not isolate any contracts from the age distributions illustrated in Exhibit 6. We do not know the extent to which these age distributions are affected by including contracts subject to a continuing appropriation.

¹² According OSRAP’s *Control Agencies Policies and Procedures Manual*, a continuing appropriation is defined as “an authorization granted by a legislative body for a governmental unit to make expenditures for a specific purpose for more than one fiscal year.”



What percentage of the total active CFMS contract value has been authorized for payment, by department?

Contract payments cannot be made until agencies authorize payment using CFMS. According to Exhibit 7 on the following page, the three departments with the largest total amount authorized to be paid on active CFMS contracts, as of February 10, 2010, are Capital Outlay, Executive, and Economic Development. Eight departments have not authorized any payments for active contracts, using CFMS, as of February 10, 2010. The total amount authorized to be paid on active contracts for all departments included in our analysis, as reflected in CFMS on February 10, 2010, is \$3,676,761,088.

According to Exhibit 7, six departments have authorized payment for over 50% of their total active CFMS contract value as of February 10, 2010. For all departments included in this analysis, 21.6% of the total active CFMS contract value has been authorized for payment.

Because of the nature of this project and time constraints, we did not test this data to ensure its accuracy or completeness. In addition, as a result of the potential completeness and accuracy issues described throughout this report, we cannot provide assurance that the percentage of total active contract value authorized for payment, by department, is reliable.

Exhibit 7				
Percentage of Total Active Contract Value Authorized for Payment, by Department				
Department	Total Active Contracts	Total Amount Authorized to Be Paid	Total Active Contract Value	% Total Active Contract Value Authorized for Payment
State	13	\$7,055,132	\$9,273,404	76.1%
Revenue	7	5,509,167	7,678,547	71.7%
Justice	18	1,073,898	1,631,831	65.8%
Capital Outlay	2,952	1,419,315,462	2,185,108,102	65.0%
Culture, Recreation and Tourism	105	18,499,605	29,721,596	62.2%
Education	665	169,920,155	329,907,124	51.5%
Youth Services	171	156,301,476	316,037,952	49.5%
Social Services	1,121	329,961,066	683,565,106	48.3%
Environmental Quality	106	11,131,632	25,039,516	44.5%
Wildlife and Fisheries	128	12,206,487	28,249,619	43.2%
Lieutenant Governor	9	443,882	1,068,194	41.6%
Health and Hospitals	6,357	348,575,778	969,916,244	35.9%
Economic Development	353	459,389,927	1,396,489,514	32.9%
Public Safety - Public Safety Services	285	8,117,735	43,138,024	18.8%
Public Safety - Corrections Services	176	14,494,634	98,126,506	14.8%
Executive	1,941	573,504,240	4,092,077,385	14.0%
Louisiana Workforce Commission	435	29,957,445	250,086,517	12.0%
Insurance	67	2,226,005	34,077,825	6.5%
Natural Resources	326	52,503,585	956,717,159	5.5%
Civil Service	3	20,009	564,150	3.5%
Agriculture and Forestry	48	68,404	2,540,148	2.7%
Other Requirements	398	23,548,091	1,154,416,410	2.0%
Ancillary Funds	2,638	32,862,876	2,299,386,551	1.4%
Special Schools and Commissions	62	31,784	3,621,862	0.9%
LSU Health Care Services Division	340	42,612	404,712,181	0.0%
Public Service (Public Service Commission)	1	0	25,000	0.0%
Transportation and Development	136	0	570,669,567	0.0%
Treasury	10	0	10,201,000	0.0%
Veterans Affairs	40	0	1,925,890	0.0%
Elected Officials	9	0	3,537,598	0.0%
Higher Education	662	0	1,138,331,067	0.0%
Miscellaneous Non-State	3	0	150,000	0.0%

Exhibit 7				
Percentage of Total Active Contract Value Authorized for Payment, by Department				
Department	Total Active Contracts	Total Amount Authorized to Be Paid	Total Active Contract Value	% Total Active Contract Value Authorized for Payment
Non-Appropriated Requirements	4	0	5,808,000	0.0%
Total	19,589	\$3,676,761,088*	\$17,053,799,587	21.6%**
<p>* Total is rounded to the nearest dollar. ** Total does not equal 100% due to rounding. Note: The Base Contract Amount field is defined as <i>the total contract amount (value), or the original contract amount plus (or minus) net contract amendments</i>. However, as noted earlier, we found 516 exceptions to this definition, where the total contract amount (value) does not equal the original contract amount plus (or minus) net contract amendments. Source: Prepared by legislative auditor's staff using CFMS data as of February 10, 2010.</p>				

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APPENDIX A: PROJECT METHODOLOGY AND SCOPE

This report provides information regarding active contracts, by department, as defined in ISIS.^{13,14} ISIS classifies agencies into departments. Some examples of these classifications include the following:

- Special Schools and Commissions include such entities as the Louisiana School for the Visually Impaired and Louisiana School for the Deaf.
- The Executive Department includes such entities as the Division of Administration and entities within the Governor's Office.
- Higher Education includes such entities as the community and technical college system, as well as the university systems located throughout the state.

To complete this project, we performed the following tasks:

- We obtained Contract Financial Management System (CFMS) data on February 10, 2010.
- We also obtained information from the following:
 - CFMS User Guide available at the Division of Administration's Office of Information Services (OIS) Web site
 - Interviews with Office of Contractual Review (OCR) staff
 - Office of Information Services, including the CFMS Help Desk
 - Department of Transportation and Development and Louisiana State University and Agricultural and Mechanical College
 - Office of Statewide Reporting and Accounting Policy's (OSRAP's) *Control Agencies Policies and Procedures Manual* and other sources

Because of the nature of this project and time limitations, we did not assess the reliability of the CFMS data we used to generate our analyses. We cannot provide any assurance that this information is reliable. However, our office recently issued a report that commented on several Integrated Statewide Information System (ISIS) data issues. (As indicated on page 1 of this report, CFMS is a component of ISIS.) In the November 12, 2009, performance audit report of the Department of State Civil Service,¹⁵ we identified data entry errors in the ISIS data we reviewed. Similarly, we identify CFMS data issues in this informational report.

¹³ Department of Health and Hospitals data was reported using two department names - "Dept of Health & Hospitals" and "Dept of Health And Hospitals." We combined these departments for the purposes of our analysis.

¹⁴ Department of Public Safety - Public Safety Services data was reported using two department names - "Dept of Pub Safety and Correct" (comprised of the Board of Private Investigator Examiners) and "Dept of Public Safety." We combined these departments for the purposes of our analysis.

¹⁵ *Department of State Civil Service Staffing and Personnel Issues in State Agencies*, November 12, 2009.

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**APPENDIX B: DEPARTMENTS, AGENCIES, AND ASSOCIATED ENTITIES
INCLUDED IN THIS ANALYSIS**

Appendix B Departments, Agencies, and Associated Entities Included in This Analysis		
Report Department Name	CFMS Agency Name	Total Contracts
Agriculture and Forestry	Louisiana Department of Agriculture and Forestry	48
Ancillary Funds	Corr - Prison Enterprises	11
	DOA - Office of Telecommunications Mgmt	1
	DOA - Office of Risk Management	2,493
	Louisiana Federal Property Assistance	1
	LSP Training Academy	14
	Patient's Compensation Fund	84
	State Employees Group Benefits Program	34
Capital Outlay	Facility Planning	1,683
	Facility Planning and Control	1
	Facility Planning and Control	1,268
Civil Service	Department of Civil Service	1
	State Police Commission	2
Culture, Recreation and Tourism	CRT - Office of Tourism	61
	DCRT - Office of State Parks	8
	DCRT - Office of Cultural Development	10
	DCRT - Office of State Museum	14
	DCRT - Office of the Secretary	7
	DCRT - Office of the State Library	5
Economic Development	B&C - Architectural Examiners	1
	B&C - Auctioneers Licensing	2
	B&C - Certified Public Accountant	3
	B&C - Certified Shorthand Reporters	3
	B&C - Contractors Licensing	1
	B&C - Louisiana Cemetery	1
	B&C - Louisiana Motor Vehicle	1
	B&C - Louisiana Real Estate	2
	DED - Business Services	2
	DED - Office of the Secretary	91
	DED - Business Services	241
	Louisiana Real Estate Appraisers Board	1
	Louisiana Recr/Used Motor Vehicle Commission	4

Appendix B Departments, Agencies, and Associated Entities Included in This Analysis		
Report Department Name	CFMS Agency Name	Total Contracts
Education	Educ - Eo - Regional Service Centers	4
	Educ - Exec Off of the Supt	58
	Educ - Management and Finance	7
	Educ - Quality Educators	260
	Educ - School and Community Support	54
	Educ - Special School District	13
	Educ - Student and School Performance	72
	Educ - Subgrantee Assistance	56
	LDOE, Recovery School District	141
Elected Officials	B&C - Louisiana Crawfish	2
	B&C - Louisiana Rice Promotion	2
	B&C - Louisiana Rice Research	3
	B&C - Soybean Promotion	2
Environmental Quality	DEQ - Environmental Assessment	74
	DEQ - Environmental Compliance	4
	DEQ - Environmental Services	2
	DEQ - Office of Management and Finance	15
	DEQ - Office of the Secretary	11
Executive	B&C - Stadium and Expedition District	1
	B&C - Tax Appeals	1
	Department of Military Affairs	203
	DOA - Commissioner's Office	8
	DOA - Comprehensive Public Training	1
	DOA - Facility Planning	9
	DOA - Office of Community Development	977
	DOA - Office of Contract Review	1
	DOA - Office of General Counsel	8
	DOA - Office of State Lands	9
	DOA - State Buildings and Grounds	2
	DOA - Construction Litigation Auxiliary	3
	DOA - Erp	2
	DOA - Office of Cio	3
	DOA - Office of Community Development	204
	DOA - Office of Computer Services	2
DOA - Office of Statewide Information System	1	
DOA - Office of Statewide Reporting	1	

Appendix B Departments, Agencies, and Associated Entities Included in This Analysis		
Report Department Name	CFMS Agency Name	Total Contracts
Executive (Cont.)	Gov La Comm on Human Rights	6
	Gov Off of Coastal Restoration	3
	Gov-Commission on Law Enforcement	4
	Governor's Education Office	3
	Governors Office of Elderly Affairs	365
	Gov-Mental Health Advocacy Service	1
	Gov's Off of Home Sec & Emer Prep	26
	La Public Defender Board	16
	La State Board of Cosmetology	6
	La State Racing Commission	6
	Office of Community Programs	8
	Office of Disability Affairs	1
	Office of Financial Institution	6
	Office of Financial Institutions	2
	Office of Inspector General	3
	Office of the Governor	5
Safe and Drug Free Schools	44	
Health and Hospitals	B&C - Dentistry	7
	B&C - Examiners of Psychologists	5
	B&C - Hearing Aid Dealers	2
	B&C - Licensed Professional Counsel	7
	B&C - Medical Examiners	14
	B&C - Nursing Home Examiners	1
	B&C - Optometry Examiners	1
	B&C - Pharmacy	3
	B&C - Physical Therapy	7
	B&C - Practical Nurse Examiners	4
	B&C - Veterinary Medicine	5
	B&C - Wholesale Drug Dist	2
	Louisiana Board Exam-Diet & Nutritr	6
	Louisiana Board of Embalmers and Funeral Direct	1
	Louisiana State Board of Nursing	6
	Capital Area Human Services District - Family Subsidy	263
	Capital Area Human Services District - Support Services	40
	Capital Area Human Services District	116
Capital Area Human Services District	1	

Appendix B Departments, Agencies, and Associated Entities Included in This Analysis		
Report Department Name	CFMS Agency Name	Total Contracts
Health and Hospitals (Cont.)	DHH - La Emgcy Psp Ntwrk Contracts	15
	DHH - La Emgcy Psp Ntwrk Leases	1
	DHH - Central La State Hosp Leases	8
	DHH - Central La State Hospital	204
	DHH - Deval Disabilities Council	35
	DHH - Eastern La Mental Health System	106
	DHH - Health Services Medicaid	6
	DHH - Medical Vendor Administration	72
	DHH - Medical Vendor Leases	45
	DHH - OCDD Leases	50
	DHH - OCDD Subsidy Agreements	1,809
	DHH - OCDD Substitute Family Agreem	27
	DHH - Office for Citizen With Developmental Disabilities	272
	DHH - Office for Addictive Disorders	210
	DHH - Office of Aging and Adult Service	67
	DHH - Office of Mental Health	65
	DHH - Office of Public Health	550
	DHH - Office of the Secretary	1,266
	DHH - OMH Leases	11
	DHH - OMSHA/Feliciana Forensic Facili	1
	DHH - OPH Leases	47
	DHH - OS Leases	11
	DHH - Southeast La Hospital	73
	DHH - Southeast La State Hospital Leases	8
	DHH - Southeast Louisiana Hospital	34
	Eastern La Mental Health System	55
	Florida Parishes Human Resource Ser	11
	Florida Parishes Human Services Aut	47
	FPHSA - Family Subsidy Agreements	370
	La Bd Exam Speech - Lang P & A	8
Metropolitan Human Services Authori	80	
MHSA - Family Subsidy Agreements	302	
Higher Education	Baton Rouge Community College	1
	Board of Regents for Higher Education	64
	Board of Suprs-Comm & Tech College	11
	Board of Supervisors - University of La System	3
	Bossier Parish Community College	8
	Gov-Off of Student Financial Assist	8
	Grambling State University	4

Appendix B		
Departments, Agencies, and Associated Entities Included in This Analysis		
Report Department Name	CFMS Agency Name	Total Contracts
Higher Education (Cont.)	Isaac Delgado Community College	16
	L.E. Fletcher Technical Community College	1
	Louisiana State University - Alexandria	1
	Louisiana State University - Baton Rouge	211
	Louisiana State University - Shreveport	5
	Louisiana Tech University	13
	Louisiana Technical Office	20
	LSU Ag Center	1
	LSU Agricultural Center	21
	LSU Medical Center - New Orleans	55
	LSU Medical Center-Shreveport	21
	LSU Systems Office - Board of Supervisors	44
	McNeese State University	11
	Nicholls State University	15
	Northwestern Louisiana State University	5
	Pennington Biomedical Research Center	9
	Regents - Louisiana University Marine Consortium	23
	River Parishes Community College	3
	Southeastern Louisiana University	8
	Southern University	8
Southern University - New Orleans	9	
Southern University - Shreveport	4	
University of Louisiana at Lafayette	1	
University of Louisiana at Monroe	32	
University of New Orleans	26	
Insurance	Department of Insurance	67
Justice	Department of Justice	18
Lieutenant Governor	Office of Lieutenant Governor	9
Louisiana Workforce Commission	DHH Board Certified Social Work Examiners	11
	Labor - Louisiana Workman's Compensation	34
	Labor - Office of Employment Security	390
LSU Health Care Services Division	Earl K. Long Medical Center	42
	Huey P. Long Medical Center	20
	Lallie Kemp Medical Center	35
	Leonard J. Chabert Medical Center	37
	LSUHSC - Health Care Services Division	24
	Medical Center of Louisiana New Orleans	67
	University Medical Center	37
	Walter O. Moss Medical Center	32
Washington/St. Tammany Medical Center	46	
Miscellaneous Non-State	Board of Examiners of Bar Pilots of No	3

Appendix B Departments, Agencies, and Associated Entities Included in This Analysis		
Report Department Name	CFMS Agency Name	Total Contracts
Natural Resources	DNR - Office of Coastal Restoration and Mgmt	280
	DNR - Office of Conservation	11
	DNR - Office of Mineral Resources	7
	DNR - Office of Secretary	28
Non-Appropriated Requirements	Treasury-La State Bond Commission	4
Other Requirements	Adult Community Based Rehabilitation Program	38
	DOA Debt Service and Maintenance	1
	Local Housing of State Juveniles	2
	ORM - Patients Compensation Fund	357
Public Safety - Corrections Services	Corr - La Corr Institute For Women	8
	Corr - Administration (Headquarters)	43
	Corr - Adult Probation & Parole	7
	Corr - Allen Correctional Center	1
	Corr - Avoyelles Correctional Center	11
	Corr - C. Paul Phelps Correctional Center	10
	Corr - David Wade Correctional Center	11
	Corr - Dixon Correctional Institute	9
	Corr - Elayn Hunt Correctional Center	13
	Corr - Louisiana State Penitentiary	26
	Corr - P&P - Alexandria District	1
	Corr - P&P - Amite District	1
	Corr - P&P - Clinton District	1
	Corr - P&P - Lafayette District	1
	Corr - P&P - Lake Charles District	1
	Corr - P&P - Leesville District	1
	Corr - P&P - Minden District	1
	Corr - P&P - Natchitoches District	1
	Corr - P&P - New Iberia District	2
	Corr - P&P - New Orleans East District	4
	Corr - P&P - Tallulah District	1
	Corr - P&P - Thibodaux District	1
	Corr - P&P - Ville Platte District	1
	Corr - P&P - W. Baton Rouge District	2
	Corr - Rayburn Correctional Center	7
	Corr - Winn Correctional Center	2
Corr - Work Training Facility/North	9	

Appendix B		
Departments, Agencies, and Associated Entities Included in This Analysis		
Report Department Name	CFMS Agency Name	Total Contracts
Public Safety - Public Safety Services	B&C - Private Investigator Exam	4
	Liquefied Petroleum Gas Commission	1
	Public Safety Services	3
	Safety - Fire Marshal	4
	Safety - Highway Safety Commission	215
	Safety - Office of Management & Finance	9
	Safety - Office of Motor Vehicles	3
	Safety - Office of State Police	46
Public Service	Louisiana Public Service Commission	1
Revenue	B&C - Louisiana Tax Commission	4
	Department of Revenue	3
Social Services	DSS - Office of Family Support	96
	DSS - Louisiana Rehabilitation Services	11
	DSS - Louisiana Rehabilitation Services	53
	DSS - Office of Community Services	407
	DSS - Office of Family Support	85
	DSS - Office of Management and Finance	6
	DSS - Office of the Secretary	40
	DSS - Ofs-Disability Determinations	47
	DSS - Ofs-Step Program	60
	DSS - Ofs-Support Enforcement	316
Special Schools and Commissions	Educ - Louisiana School for the Deaf	25
	Educ - Board of Elementary and Secondary	14
	Educ - LA Special Education Center/Alexandria	16
	Educ - School for Math Science and the Arts	1
	Educ - School for the Visually Impaired	5
	N.O. Center for Creative Arts	1
State	Secretary of State	13
Transportation and Development	B&C - Reg for Engineers and Surveyors	5
	Department of Transportation and Development	131
Treasury	Department of the Treasury	10
Veterans Affairs	Louisiana War Veteran's Home	9
	Northeast Louisiana War Veterans' Home	4
	Northwest Louisiana War Veterans' Home	8
	Southeast Louisiana War Veterans' Home	9
	Southwest Louisiana War Veterans' Home	9
	Veterans Affairs, War Veterans Home	1

Appendix B Departments, Agencies, and Associated Entities Included in This Analysis		
Report Department Name	CFMS Agency Name	Total Contracts
Wildlife and Fisheries	Wildlife and Fisheries - Fisheries Administration	1
	Wildlife and Fisheries - Freshwater Fish	7
	Wildlife and Fisheries - Fur and Alligator Council	2
	Wildlife and Fisheries Marine Fish	23
	Wildlife and Fisheries - Seafood Promotion and Marketing	3
	Wildlife and Fisheries - Enforcement Division	4
	Wildlife and Fisheries - Secretary-Administration	1
	Wildlife and Fisheries	14
	Wildlife and Fisheries - Sfd	6
	Wildlife Division	21
	Wildlife and Fisheries - Coastal and Non-Game	36
	Wildlife and Fisheries - Research and Assessment	9
	Wildlife and Fisheries - Wildlife Division - Environmental Education	1
	Youth Services	Bridge City Center for Youth
Corr - Oyd-Baton Rouge District		1
Corr - Oyd-Lafayette District		2
Corr - Oyd-Natchitoches District		1
Corr - Oyd-Tallulah District		1
DPS&C-Ys-Oyd-Contract-Services		152
Jetson Center for Youth		5
Office of Youth Development		3
Swanson Center for Youth		2
Total Contracts		19,589

APPENDIX C: ADDITIONAL ANALYSES, BY DEPARTMENT

What is the length of active CFMS contracts, by department?

According to Exhibit 8, 1,799 (95.2%) of all contracts with a length of 40.01 - 50 years (1,890) are associated with Capital Outlay; 6,201 (38.3%) of all contracts with a length of 0 - 5 years (16,190) are associated with the Department of Health and Hospitals; and 1,871 (11.6%) of all contracts with a length of 0 - 5 years (16,190) are associated with the Executive Department. However, because of the nature of this project and time constraints, we did not test this data to ensure its accuracy or completeness. We cannot provide any assurance that this information is reliable. (See page 8 of this report for a discussion of issues we identified with the age distributions included in our analyses.)

Exhibit 8
Length (in Years) of Active CFMS Contracts, by Department

Department	0-5 Years	5.01-10 Years	10.01-20 Years	20.01-30 Years	30.01-40 Years	40.01-50 Years	50.01-60 Years	60.01-100 Years	Total
Agriculture and Forestry	48	0	0	0	0	0	0	0	48
Ancillary Funds	2,634	0	2	1	0	1	0	0	2,638
Capital Outlay	244	0	1	11	173	1,799	720	4	2,952
Civil Service	3	0	0	0	0	0	0	0	3
Culture, Recreation and Tourism	103	0	0	0	0	2	0	0	105
Economic Development	276	41	31	4	1	0	0	0	353
Education	658	6	1	0	0	0	0	0	665
Elected Officials	9	0	0	0	0	0	0	0	9
Environmental Quality	104	2	0	0	0	0	0	0	106
Executive	1,871	8	4	1	0	53	4	0	1,941
Health and Hospitals	6,201	57	66	32	1	0	0	0	6,357
Higher Education	607	18	13	9	3	6	6	0	662
Insurance	61	6	0	0	0	0	0	0	67
Justice	18	0	0	0	0	0	0	0	18
Lieutenant Governor	8	0	1	0	0	0	0	0	9
LSU Health Care Services Division	336	0	1	2	1	0	0	0	340
Louisiana Workforce Commission	431	2	0	0	0	0	2	0	435
Miscellaneous Non-State	3	0	0	0	0	0	0	0	3
Natural Resources	218	9	12	81	5	1	0	0	326
Non-Appropriated Requirements	3	0	0	0	0	1	0	0	4
Other Requirements	371	2	4	21	0	0	0	0	398
Public Safety - Corrections Services	158	9	3	3	0	3	0	0	176
Public Safety - Public Safety Services	282	0	0	1	1	0	1	0	285
Public Service (Public Service Commission)	1	0	0	0	0	0	0	0	1
Revenue	4	1	0	1	0	0	1	0	7
Social Services	1,048	40	33	0	0	0	0	0	1,121
Special Schools and Commissions	61	0	1	0	0	0	0	0	62
State	13	0	0	0	0	0	0	0	13
Transportation and Development	84	1	1	2	1	15	32	0	136
Treasury	9	0	0	0	0	0	1	0	10
Veterans Affairs	40	0	0	0	0	0	0	0	40
Wildlife and Fisheries	118	1	0	0	0	9	0	0	128
Youth Services	165	3	2	1	0	0	0	0	171
Total	16,190	206	176	170	186	1,890	767	4	19,589

Source: Prepared by legislative auditor's staff using CFMS data as of February 10, 2010.

What is the net encumbered value for active CFMS contracts, by department?

According to Exhibit 9, the departments with the largest net encumbered value for active CFMS contracts are the Executive Department and Capital Outlay. (An encumbrance is defined as an obligation for which the state is committed, but for which goods and services have not yet been received or rendered and accepted.) However, because of the nature of this project and time constraints, we did not test this data to ensure its accuracy or completeness. We cannot provide any assurance that this information is reliable.

Exhibit 9 Net Encumbered Value, by Department		
Department	Total Contracts	Net Encumbered Value
Executive Department	1,941	\$2,269,231,635
Capital Outlay	2,952	2,135,747,541
Economic Development	353	695,692,791
Health and Hospitals	6,357	511,892,994
Social Services	1,121	499,712,708
Education	665	234,458,359
Youth Services	171	187,640,977
Natural Resources	326	55,357,611
Other Requirements	398	46,691,735
Louisiana Workforce Commission	435	46,449,242
Ancillary Funds	2,638	42,379,191
Insurance	67	33,568,315
Public Safety - Public Safety Services	285	29,197,208
Culture, Recreation and Tourism	105	27,153,172
Wildlife and Fisheries	128	20,263,140
Environmental Quality	106	18,766,653
Public Safety - Corrections Services	176	17,118,964
State	13	9,200,790
Revenue	7	5,842,919
Justice	18	1,528,071
Lieutenant Governor	9	555,545
Special Schools and Commissions	62	133,361
LSU Health Care Services Division	340	119,187
Agriculture and Forestry	48	68,404
Civil Service	3	40,050
Higher Education	662	36,786
Elected Officials	9	0
Miscellaneous Non-State	3	0
Non-Appropriated Requirements	4	0
Public Service (Public Service Commission)	1	0
Transportation and Development	136	0
Treasury	10	0
Veterans Affairs	40	0
Total	19,589	\$6,888,847,348*
* Total is rounded to the nearest dollar.		
Source: Prepared by legislative auditor's staff using CFMS data as of February 10, 2010.		

**What is the net amendment value for active
CFMS contracts, by department?**

According to Exhibit 10, the departments with the largest net amendment value for active CFMS contracts are Ancillary Funds and Capital Outlay. Other Requirements and the Department of Revenue have negative net amendment values, which could indicate that contract amounts were reduced. (According to the CFMS User Guide, contract amendments/changes are entered into CFMS to record scope of service changes, financial information changes, and/or increasing or decreasing original contract amounts.) However, because of the nature of this project and time constraints, we did not test this data to ensure its accuracy or completeness. We cannot provide any assurance that this information is reliable.

Exhibit 10 Net Amendment Value, by Department		
Department	Total Contracts	Net Amendment Value
Ancillary Funds	2,638	\$2,010,651,438
Capital Outlay	2,952	925,894,125
Executive Department	1,941	677,571,664
Economic Development	353	219,587,395
Higher Education	662	188,412,254
Social Services	1,121	99,445,388
Health and Hospitals	6,357	97,949,970
Youth Services	171	95,343,851
Natural Resources	326	83,340,426
Transportation and Development	136	63,078,060
Education	665	58,336,072
Louisiana Workforce Commission	435	50,885,221
LSU Health Care Services Division	340	37,365,382
Public Safety - Corrections Services	176	6,320,212
Culture, Recreation and Tourism	105	5,450,632
State	13	5,200,000
Wildlife and Fisheries	128	5,148,543
Environmental Quality	106	4,680,075
Treasury	10	2,800,000
Insurance	67	844,220
Lieutenant Governor	9	334,645
Public Safety - Public Safety Services	285	317,734
Special Schools and Commissions	62	128,025
Elected Officials	9	116,368
Justice	18	100,000
Agriculture and Forestry	48	36,000
Non-Appropriated Requirements	4	15,000
Civil Service	3	0
Miscellaneous Non-State	3	0
Public Service (Public Service Commission)	1	0
Veterans Affairs	40	0
Other Requirements	398	(655,458)
Revenue	7	(917,795)
Total	19,589	\$4,637,779,447

Source: Prepared by legislative auditor's staff using CFMS data as of February 10, 2010.

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APPENDIX D: ADDITIONAL ANALYSES, BY CONTRACT TYPE

What is the length of active CFMS contracts, by type?

According to Exhibit 11, 1,776 out of 1,801 (98.6%) of the active consulting contracts have a length of five years or less; 1,776 out of 1,778 (99.9%) of the active social services contracts have a length of five years or less; 1,230 out of 1,255 (98.0%) of the Facility Planning & Control (FP&C) cooperative endeavor agreements have a length of greater than 30 years. However, because of the nature of this project and time constraints, we did not test this data to ensure its accuracy or completeness. We cannot provide any assurance that this information is reliable. (See page 8 of this report for a discussion of issues we identified with the age distributions included in our analyses.)

Exhibit 11									
Length (in years) of CFMS Contracts, by Type									
Contract Type	0-5 Years	5.01-10 Years	10.01-20 Years	20.01-30 Years	30.01-40 Years	40.01-50 Years	50.01-60 Years	60.01-100 Years	Total
Agency Contract	454	4	0	1	0	1	0	0	460
Building Rentals and Leases	263	113	94	6	0	0	0	0	476
FP&C Cooperative Endeavor Agreement	25	0	0	0	88	941	201	0	1,255
FP&C Consulting Contract	3	0	0	0	0	0	0	0	3
Consulting Contract	1,776	12	4	4	0	1	4	0	1,801
Cooperative Agreement	1,630	41	55	97	6	82	37	0	1,948
Governmental Contract	496	0	0	1	0	0	1	0	498
Miscellaneous Contract	3,541	2	9	28	2	2	1	0	3,585
Major Repair Design	0	0	0	0	0	0	2	0	2
Owner/Contractor Bid	179	0	1	0	0	0	0	0	180
Owner/Contractor Non-Bid > \$5,000	41	0	0	0	0	0	1	0	42
Owner/Contractor Non-Bid < \$5,000	15	0	0	0	0	0	0	0	15
Owner/Designer Sel Board	0	0	0	0	48	463	443	4	958
Other Type Contract	1,475	34	10	32	5	0	1	0	1,557
Personal Contract	1,066	0	1	0	0	0	0	0	1,067
FP&C Professional Contract	42	0	0	0	37	399	22	0	500
Professional Contract	3,408	0	0	1	0	1	54	0	3,464
Social Services Contract	1,776	0	2	0	0	0	0	0	1,778
Total	16,190	206	176	170	186	1,890	767	4	19,589

Source: Prepared by legislative auditor's staff using CFMS data as of February 10, 2010.

What is the net encumbered value for active CFMS contracts, by type?

According to Exhibit 12, the two contract types with the largest net encumbered value are cooperative agreements and FP&C cooperative endeavor agreements. (An encumbrance is defined as an obligation for which the state is committed, but for which goods and services have not yet been received or rendered and accepted.) However, because of the nature of this project and time constraints, we did not test this data to ensure its accuracy or completeness. We cannot provide any assurance that this information is reliable.

Exhibit 12 Net Encumbered Value, by Type		
Contract Type	Total Contracts	Net Encumbered Value
Cooperative Agreement	1,948	\$2,471,438,691
FP&C Cooperative Endeavor Agreement	1,255	1,254,941,742
Consulting Contract	1,801	595,102,512
Owner/Contractor Bid	180	473,946,255
Social Services Contract	1,778	377,800,067
Owner/Designer Sel Board	958	377,167,244
Owner/Contractor Non-Bid > \$5,000	42	269,887,566
Miscellaneous Contract	3,585	256,698,323
Other Type Contract	1,557	231,235,201
Building Rentals and Leases	476	192,281,926
Agency Contract	460	163,375,107
Professional Contract	3,464	132,269,449
Governmental Contract	498	61,577,499
FP&C Professional Contract	500	20,157,137
Personal Contract	1,067	10,475,741
FP&C Consulting Contract	3	320,299
Owner/Contractor Non-Bid < \$5,000	15	166,340
Major Repair Design	2	6,249
Total	19,589	\$6,888,847,348
Source: Prepared by legislative auditor's staff using CFMS data as of February 10, 2010.		

**What is the net amendment value for
active CFMS contracts, by type?**

According to Exhibit 13, the two contract types with the largest net amendment value are consulting contracts and cooperative agreements. (According to the CFMS User Guide, contract amendments/changes are entered into CFMS to record scope of service changes, financial information changes, and/or increasing or decreasing original contract amounts.) However, because of the nature of this project and time constraints, we did not test this data to ensure its accuracy or completeness. We cannot provide any assurance that this information is reliable.

Exhibit 13 Net Amendment Value, by Type		
Contract Type	Total Contracts	Net Amendment Value
Consulting Contract	1,801	\$2,198,658,498
Cooperative Agreement	1,948	1,014,881,404
FP&C Cooperative Endeavor Agreement	1,255	721,944,132
Owner/Designer Sel Board	958	139,525,558
Social Services Contract	1,778	126,244,735
Building Rentals and Leases	476	107,134,039
Other Type Contract	1,557	92,510,507
Agency Contract	460	58,675,393
Miscellaneous Contract	3,585	43,534,349
Professional Contract	3,464	43,133,454
Owner/Contractor Bid	180	35,934,187
Governmental Contract	498	25,325,528
Owner/Contractor Non-Bid > \$5,000	42	23,611,781
FP&C Professional Contract	500	4,960,019
Personal Contract	1,067	1,522,888
FP&C Consulting Contract	3	179,700
Major Repair Design	2	2,293
Owner/Contractor Non-Bid < \$5,000	15	981
Total	19,589	\$4,637,779,447*
* Total is rounded to the nearest dollar.		
Source: Prepared by legislative auditor's staff using CFMS data as of February 10, 2010.		

What is the total value of active CFMS contracts, by type?

As indicated in Exhibit 14, the two contract types with the largest total value of active CFMS contracts are cooperative agreements and consulting contracts. However, because of the nature of this project and time constraints, we did not test this data to ensure its accuracy or completeness. We cannot provide any assurance that this information is reliable.

Exhibit 14 Total Value of Active CFMS Contracts, by Type (sorted by total active contract value)			
Contract Type	Total Contracts	Total Active Contract Value	Average Contract Value
Cooperative Agreement	1,948	\$7,425,312,761	\$3,811,762
Consulting Contract	1,801	3,448,938,054	1,915,013
FP&C Cooperative Endeavor Agreement	1,255	1,306,925,811	1,041,375
Other Type Contract	1,557	950,252,836	610,310
Social Services Contract	1,778	761,842,151	428,483
Professional Contract	3,464	538,629,305	1,170,933
Agency Contract	460	517,102,501	149,279
Miscellaneous Contract	3,585	498,402,949	139,025
Owner/Contractor Bid	180	464,375,291	2,579,863
Owner/Designer Sel Board	958	377,878,936	394,446
Building Rentals and Leases	476	294,067,545	617,789
Owner/Contractor Non-Bid > \$5,000	42	271,233,934	6,457,951
Governmental Contract	498	155,402,819	312,054
Personal Contract	1,067	22,466,529	21,056
FP&C Professional Contract	500	20,435,190	40,870
FP&C Consulting Contract	3	320,299	106,766
Owner/Contractor Non-Bid < \$5,000	15	190,755	12,717
Major Repair Design	2	21,919	10,960
Total	19,589	\$17,053,799,587*	\$870,580

* Total is rounded to the nearest dollar.

Source: Prepared by legislative auditor's staff using CFMS data as of February 10, 2010.

**What is the total amount authorized to be paid
on active CFMS contracts, by type?**

As indicated in Exhibit 15, the contract types with the largest total amount authorized to be paid are FP&C cooperative endeavor agreements and cooperative agreements. However, because of the nature of this project and time constraints, we did not test this data to ensure its accuracy or completeness. We cannot provide any assurance that this information is reliable.

Exhibit 15		
Total Amount Authorized to Be Paid on Active Contracts, by Type		
Contract Type	Number of Contracts	Total Amount Authorized to Be Paid
FP&C Cooperative Endeavor Agreement	1,255	\$846,720,984
Cooperative Agreement	1,948	732,847,723
Consulting Contract	1,801	404,207,538
Owner/Designer Sel Board	958	299,432,593
Social Services Contract	1,778	258,582,781
Owner/Contractor Bid	180	253,329,746
Owner/Contractor Non-Bid > \$5,000	42	217,613,082
Building Rentals & Leases	476	178,912,727
Other Type Contract	1,557	129,237,657
Miscellaneous Contract	3,585	122,635,890
Agency Contract	460	92,626,419
Professional Contract	3,464	86,821,983
Governmental Contract	498	32,123,608
FP&C Professional Contract	500	15,852,105
Personal Contract	1,067	5,715,047
FP&C Consulting Contract	3	51,840
Owner/Contractor Non-Bid < \$5,000	15	45,688
Major Repair Design	2	3,678
Total	19,589	\$3,676,761,088*
* Total is rounded to the nearest dollar.		
Source: Prepared by legislative auditor's staff using CFMS data as of February 10, 2010.		

FOR QUESTIONS RELATED TO THIS INFORMATIONAL REPORT,
CONTACT EMILY WILSON, PERFORMANCE AUDIT MANAGER,
AT 225-339-3800.

A copy of this report is available at our Web site www.lla.la.gov.

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

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