



FY24 Executive Budget

Schedule 01 — Executive Department Agencies

Executive Department

Management and
Regulatory Agencies
Supporting the
Executive Branch of
State Government

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01-102 State Inspector General

OFFICE OF STATE INSPECTOR GENERAL *Stephen B. Street, Jr., State Inspector General*

STATE OF LOUISIANA



Welcome

The mission of the Louisiana Office of State Inspector General is to help prevent and detect waste, mismanagement, abuse, fraud, and corruption in the executive branch of state government without regard to partisan politics, allegiances, status, or influence.



Mr. Street has served as Louisiana's Inspector General since January of 2008. The Louisiana State Inspector General is an independent office dedicated to investigating fraud and public corruption.

Mr. Street was reappointed by Governor Edwards for another 6-year term, and confirmed by the Senate and Governmental Affairs Committee during the 2020 legislative session.



01-102 State Inspector General

Changes in Funding since FY16

Total Budget by Fiscal Year and Means of Finance (in \$ millions)

Change from FY16 to FY24 is 27.8%.

Change from FY16 to FY22 is 11.1%.





01-102 State Inspector General

Statewide Adjustments Recommended for FY24

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	IEB	Federal Funds	Total	T.O.	Adjustment
\$2,433,407	\$0	\$0	\$0	\$0	\$16,330	\$2,449,737	15	FY23 Existing Operating Budget as of 12-1-22
\$617	\$0	\$0	\$0	\$0	\$0	\$617	0	Capitol Park Security
\$494	\$0	\$0	\$0	\$0	\$0	\$494	0	Civil Service Fees
\$3,034	\$0	\$0	\$0	\$0	\$0	\$3,034	0	Group Insurance Rate Adjustment for Active Employees
\$2,214	\$0	\$0	\$0	\$0	\$0	\$2,214	0	Group Insurance Rate Adjustment for Retirees
\$35,268	\$0	\$0	\$0	\$0	\$0	\$35,268	0	Market Rate Classified
(\$66,973)	\$0	\$0	\$0	\$0	\$0	(\$66,973)	0	Non-recurring 27th Pay Period
(\$66,483)	\$0	\$0	\$0	\$0	\$0	(\$66,483)	0	Non-Recurring Acquisitions & Major Repairs
(\$36,650)	\$0	\$0	\$0	\$0	\$0	(\$36,650)	0	Non-recurring Carryforwards
(\$950)	\$0	\$0	\$0	\$0	\$0	(\$950)	0	Office of Technology Services (OTS)
\$2,962	\$0	\$0	\$0	\$0	\$0	\$2,962	0	Related Benefits Base Adjustment
\$2,484	\$0	\$0	\$0	\$0	\$0	\$2,484	0	Rent in State-Owned Buildings
\$9,863	\$0	\$0	\$0	\$0	\$0	\$9,863	0	Retirement Rate Adjustment
(\$26,905)	\$0	\$0	\$0	\$0	\$0	(\$26,905)	0	Risk Management
\$5,298	\$0	\$0	\$0	\$0	\$0	\$5,298	0	Salary Base Adjustment
\$33	\$0	\$0	\$0	\$0	\$0	\$33	0	UPS Fees
(\$135,694)	\$0	\$0	\$0	\$0	\$0	(\$135,694)	0	Total Statewide Adjustments
\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	Total Other Adjustments
\$2,297,713	\$0	\$0	\$0	\$0	\$16,330	\$2,314,043	15	Total FY24 Recommended Budget

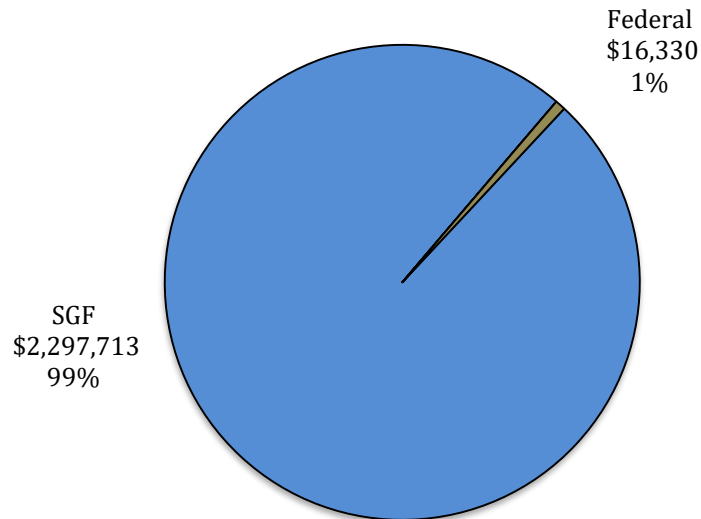
Source: Division of Administration Office of Planning and Budget Adjustment Report



FY24 Executive Department 01-102 Inspector General

Total Funding	FY22 Actual	FY23 Enacted	FY23 EOB as of 12-1-22	FY24 Recommended	Difference FY23 EOB to FY24 Recommended
OISG	\$ 2,027,015	\$ 2,413,087	\$ 2,449,737	\$ 2,314,043	\$ (135,694)
T.O. Positions	15	15	15	15	-
O.C Positions	-	-	-	-	-

FY24 Recommended Total Means of Finance



The Inspector General's mission is to investigate, detect and prevent fraud, corruption, waste, inefficiencies, mismanagement, misconduct and abuse in the Executive Branch of state government.

FY24 Budget Adjustments:

Total (-\$135,694) – Funding for statewide adjustments.

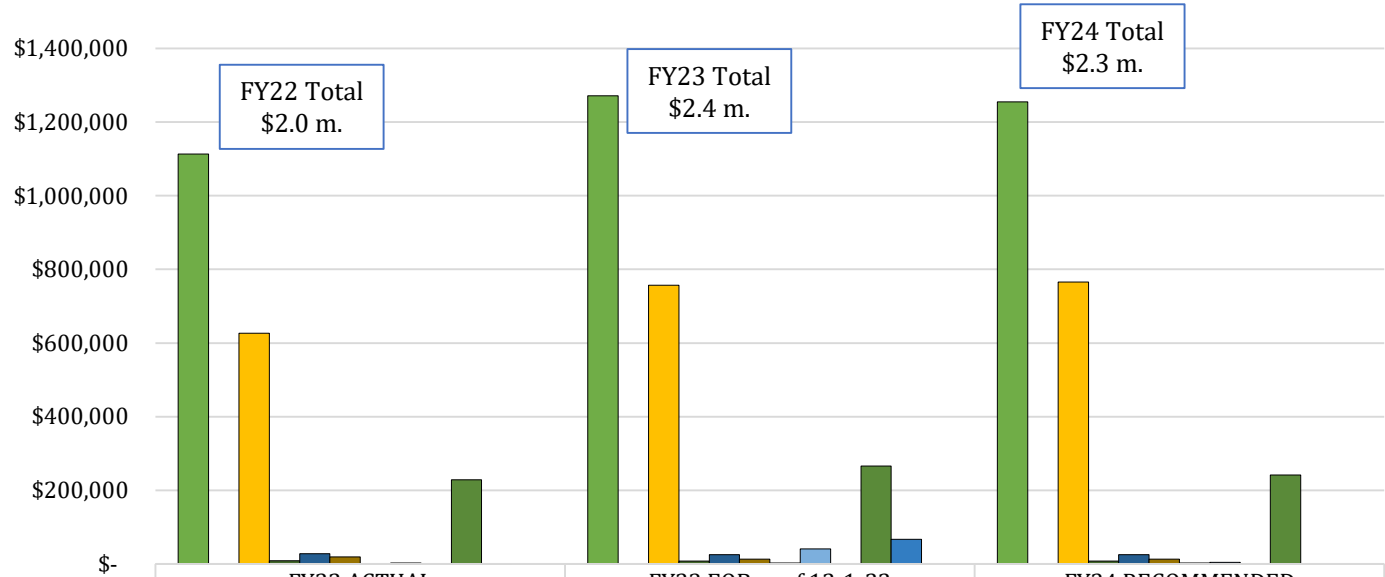
This program is funded with State General Fund (Direct) and Federal Funds. Federal Funds are derived from a cost reimbursement agreement with the Federal Bureau of Investigation (FBI) for direct expenditures related to the agency's participation in the Baton Rouge Public Corruption Task Force (BRPCTF).



01-102 State Inspector General Categorical Expenditures FY22, FY23, and FY24

For FY24 Recommended, the largest Expenditure Category is Salaries, which makes up over 54 percent of Total Expenditures.

The Interagency Transfers includes primarily expenditures for Risk Management, Office of Technology Services (OTS) Fees, Data Services (OTS), and the Division of Administration for Rent in State-Owned buildings.



Personal Services

- Salaries
- Other Compensation
- Related Benefits

Operating Expenses

- Travel
- Operating Services
- Supplies

Professional Services

- Professional Services
- Other Charges

Other Charges

- Debt Service

Acquisitions and Major Repairs

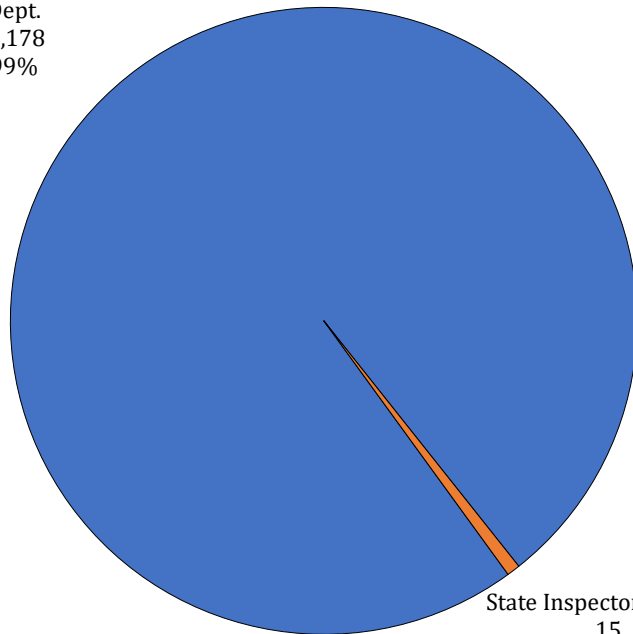
- Interagency Transfers
- Acquisitions
- Major Repairs



01-102 State Inspector General FTEs, Authorized, and Other Charges Positions

**FY24 Agency Employees
as a portion of
FY24 Total Department Employees**

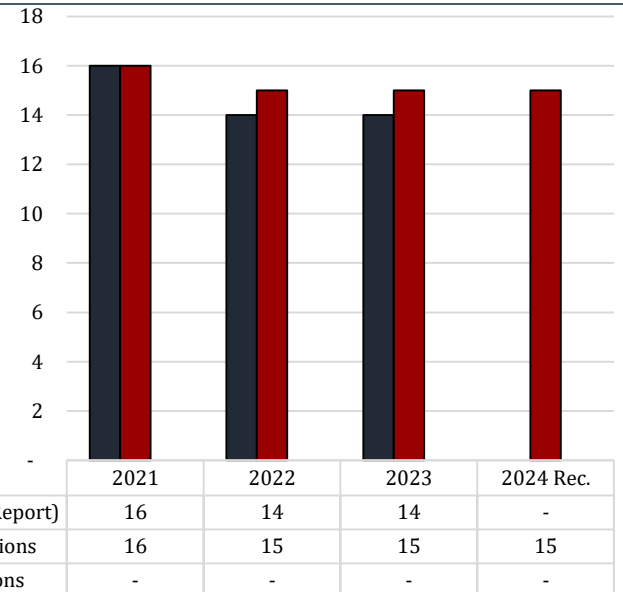
Total Executive
Dept.
2,178
99%



State Inspector General
15
1%

FY23 number of funded, but not filled,
positions as of February 27 = 1

**Number
and
Type
of
Positions**



The full-time equivalent or **FTE** definition refers to the number of hours considered full-time. For example, if an agency considers 40 hours full time, and there are two employees working 20 hours per week, those two employees would be 1.0 FTE.

Authorized T.O. Positions are those referred to in the Table of Organization (or T.O.) for each agency. This count includes only those positions paid for from the Salaries expenditure category for the organization units and agencies include in each department's appropriation. This excludes positions paid for from other expenditure categories, such as wages or per diem.

Other Charges positions are authorized under R.S. 39:2(5)(b) ...

(5)(b) "Authorized other charges positions" means the number of positions in an appropriation bill to be funded by the other charges continuing category of the accounting system for the state. The number may be adjusted during a fiscal year in accordance with law.

- [Act 377 of 2013 by Rep. Burrell]
- Positions coded in the Other Charges expenditure category
- These positions are usually associated with federal grants



01-102 State Inspector General Related Employment Information

Salaries and Related Benefits are listed below in Chart 1.

In Chart 2, benefits are broken out to show the portion paid for active versus retired employees.

This is where payments for the Unfunded Accrued Liability (UAL) can be found.

1.

Personal Services	2021 Actual	2022 Actual	2023 Enacted	2024 Recommended
Salaries	\$1,066,827	\$1,113,193	\$1,271,942	\$1,254,876
Other Compensation	\$0	\$0	\$0	\$0
Related Benefits	\$581,954	\$626,898	\$757,323	\$766,055
Total Personal Services	\$1,648,781	\$1,740,092	\$2,029,265	\$2,020,931

Average T.O. Salary = \$81,201

Examples of Other Compensation include pay for WAE employees, part-time employees, student workers, etc.

2.

Related Benefits FY23 Recommended	Total Funding	%
Total Related Benefits	\$766,055	
UAL payments	\$495,684	65%
Retiree Health Benefits	\$72,100	
Remaining Benefits*	\$198,271	
Means of Finance	General Fund = 100%	Other = 0%

* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

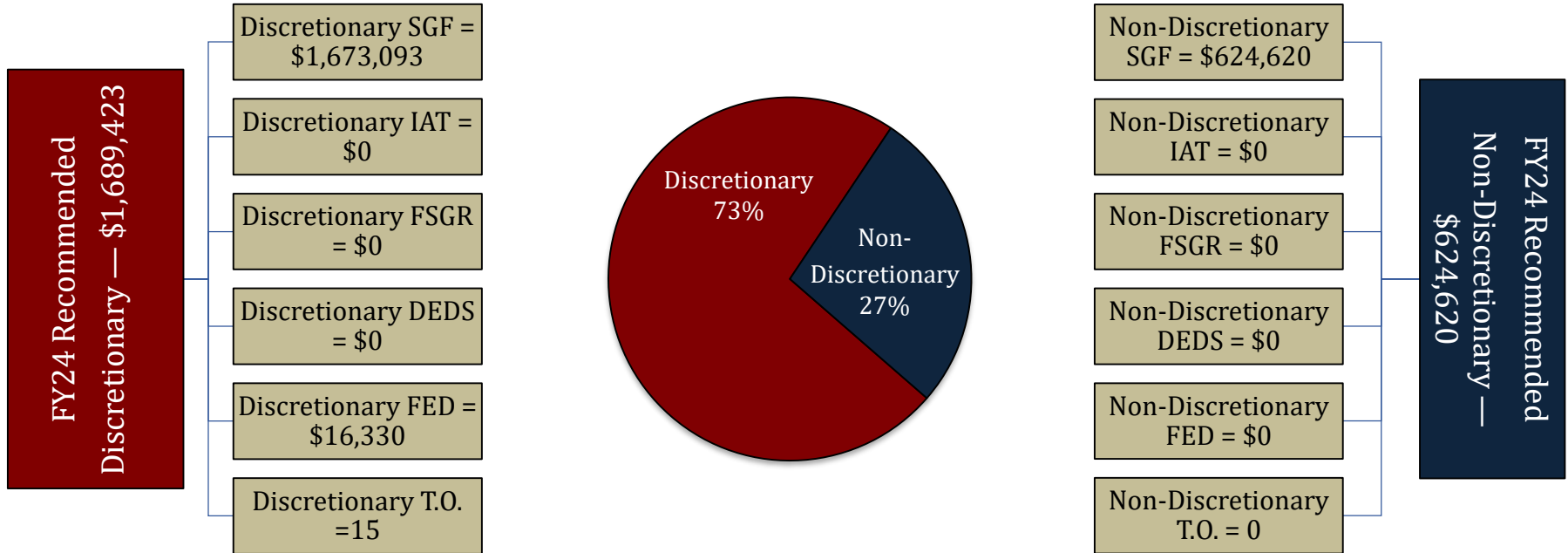
Other Charges
Benefits
\$0

Department Demographics	Total	%
Gender		
Female	2	14
Male	12	86
Race/Ethnicity		
White	13	93
Black	1	7
Asian	0	0
Indian	0	0
Hawaiian/Pacific	0	0
Declined to State	0	0
Currently in DROP or Eligible to Retire	0	0



01-102 Office of Inspector General

FY24 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
Executive Office	\$18,235,435	0.39%
Office of Indian Affairs	\$0	0.00%
Office of Inspector General	\$1,689,423	0.04%
Mental Health Advocacy Service	\$0	0.00%
LA Tax Commission	\$4,020,770	0.09%
Division of Administration	\$1,026,341,025	21.75%
Coastal Protection and Restoration Authority	\$170,763,339	3.62%
GOHSEP	\$3,124,627,683	66.21%
Department of Military Affairs	\$112,209,145	2.38%
Louisiana Public Defender Board	\$47,586,699	1.01%
Louisiana Stadium and Exposition District	\$75,327,101	1.60%
Louisiana Commission on Law Enforcement	\$44,463,085	0.94%
Governor's Office of Elderly Affairs	\$66,991,714	1.42%
Louisiana State Racing Commission	\$14,873,540	0.32%
Office of Financial Institutions	\$12,241,951	0.26%
Total Discretionary	\$4,719,370,910	100.00%

Total Non-Discretionary Funding by Type		
Administration - Retirees' Group Insurance	\$ 72,100	12%
Administration - State Retirement Systems Unfunded Accrued Liability	\$ 495,684	79%
Administration -Rent in State Owned Buildings	\$ 56,836	9%
Total Non-Discretionary	\$ 624,620	100%



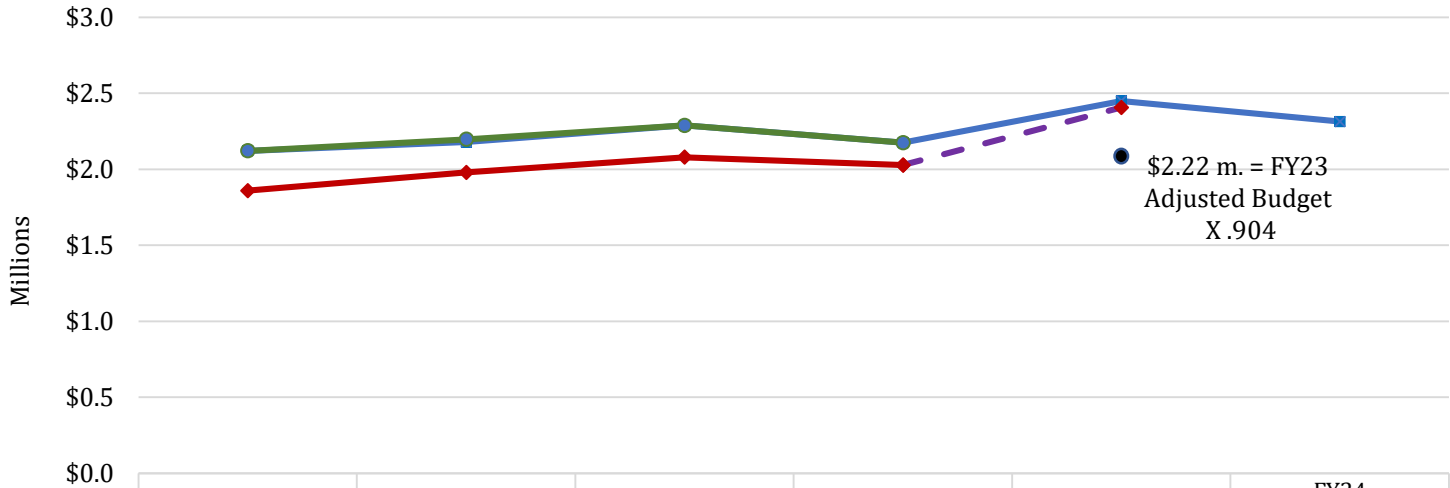
01-102 State Inspector General

Enacted & FYE Budget vs. Actual Expenditures FY19 to FY22

FYE Budget = "Fiscal Year End" Budget includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY23, it is as of January.

**FY23 Known
Supplemental Needs:
\$0**

**FY22 General Fund
Reversions:
\$94,400**



	FY19	FY20	FY21	FY22	FY23 EOB	FY24 Recommended
Enacted Budget	\$2,121,292	\$2,179,266	\$2,288,435	\$2,174,395	\$2,449,737	\$2,314,043
FYE Budget	\$2,121,292	\$2,196,591	\$2,288,435	\$2,174,395		
Actual Expenditures	\$1,858,964	\$1,978,543	\$2,079,411	\$2,027,015		
FY23 Expenditure Trend				\$2,027,015	\$2,406,506	

Monthly Budget Activity					Monthly Budget Activity				
	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date		FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-22	\$ 2,413,087	\$ 281,489	\$ 2,131,598	11.7%	(Trend based on average monthly expenditures to date)				
Aug-22	\$ 2,449,737	\$ 439,733	\$ 2,010,004	18.0%	Feb-23	\$ 2,449,737	\$ 1,604,337	\$ 845,400	65.5%
Sep-22	\$ 2,449,737	\$ 635,190	\$ 1,814,547	25.9%	Mar-23	\$ 2,449,737	\$ 1,804,879	\$ 644,858	73.7%
Oct-22	\$ 2,449,737	\$ 798,983	\$ 1,650,754	32.6%	Apr-23	\$ 2,449,737	\$ 2,005,421	\$ 444,316	81.9%
Nov-22	\$ 2,449,737	\$ 1,032,125	\$ 1,417,612	42.1%	May-23	\$ 2,449,737	\$ 2,205,964	\$ 243,773	90.0%
Dec-22	\$ 2,449,737	\$ 1,190,493	\$ 1,259,244	48.6%	Jun-23	\$ 2,449,737	\$ 2,406,506	\$ 43,231	98.2%
Jan-23	\$ 2,449,737	\$ 1,403,795	\$ 1,045,942	57.3%	Historical Year End Average				90.4%