

Louisiana Senate Finance Committee



FY25 Executive Budget

01 – Executive Department 102 – State Inspector General

March 2024

*Senator Cameron Henry, President
Senator Glen Womack, Chairman*





FY25 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 in 2020 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 FY17

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

Change from FY17 to FY25 is 47.7%.
(Actual to Recommended)
Change from FY17 to FY23 is 43.7%.
(Actual to Actual)





01-102 State Inspector General FY25 Recommended Budget Adjustments

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	FY24 Existing Operating Budget as of 12-1-23
\$39,096	\$0	\$0	\$0	\$0	\$0	\$39,096	0	Acquisitions & Major Repairs
(\$127)	\$0	\$0	\$0	\$0	\$0	(\$127)	0	Capitol Park Security
\$6	\$0	\$0	\$0	\$0	\$0	\$6	0	Civil Service Fees
\$3,474	\$0	\$0	\$0	\$0	\$0	\$3,474	0	Group Insurance Rate Adjustment for Active Employees
\$2,422	\$0	\$0	\$0	\$0	\$0	\$2,422	0	Group Insurance Rate Adjustment for Retirees
\$42,607	\$0	\$0	\$0	\$0	\$0	\$42,607		Market Rate Classified
\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	Non-recurring 27th Pay Period
\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	Non-Recurring Acquisitions & Major Repairs
(\$81,546)	\$0	\$0	\$0	\$0	\$0	(\$81,546)	0	Non-recurring Carryforwards
\$21,636	\$0	\$0	\$0	\$0	\$0	\$21,636	0	Office of Technology Services (OTS)
(\$32,547)	\$0	\$0	\$0	\$0	\$0	(\$32,547)	0	Related Benefits Base Adjustment
\$602	\$0	\$0	\$0	\$0	\$0	\$602	0	Rent in State-Owned Buildings
(\$74,836)	\$0	\$0	\$0	\$0	\$0	(\$74,836)	0	Retirement Rate Adjustment
\$4,667	\$0	\$0	\$0	\$0	\$0	\$4,667	0	Risk Management
\$6,241	\$0	\$0	\$0	\$0	\$0	\$6,241	0	Salary Base Adjustment
\$23	\$0	\$0	\$0	\$0	\$0	\$23	0	UPS Fees
(\$68,282)	\$0	\$0	\$0	\$0	\$0	(\$68,282)	0	Total Statewide Adjustments
\$39,832	\$0	\$0	\$0	\$0	\$0	\$39,832	0	Total Other Adjustments
\$2,404,957	\$0	\$0	\$0	\$0	\$16,330	\$2,421,287	15	Total FY25 Recommended Budget
(\$28,450)	\$0	\$0	\$0	\$0	\$0	(\$28,450)	0	Total Adjustments (Statewide and Agency-Specific)

Other Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	IEB	Federal Funds	Total	T.O.	Adjustment
\$736	\$0	\$0	\$0	\$0	\$0	\$736	0	Funding for administrative expenditures.
\$39,096	\$0	\$0	\$0	\$0	\$0	\$0	0	Funding for an additional vehicle to allow investigators to fulfill the mission of the agency.
\$39,832	\$0	\$0	\$0	\$0	\$0	\$736	0	Total Other Adjustments

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

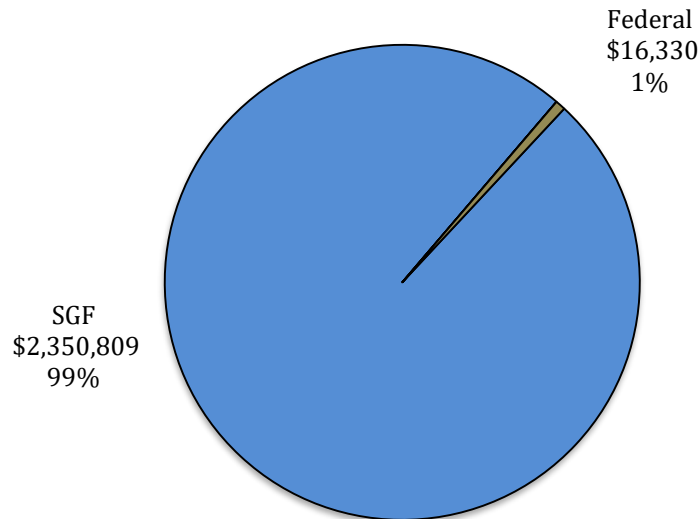


01-102 State Inspector General

Agency Level Budget Overview

Total Funding	FY23 Actual	FY24 Enacted	FY24 EOB as of 12-1-23	FY25 Recommended	Difference FY24 EOB to FY25 Recommended
OISG	\$ 2,330,613	\$ 2,314,043	\$ 2,395,589	\$ 2,367,139	\$ (28,450)
T.O. Positions	15	15	15	15	-
O.C Positions	-	-	-	-	-

FY25 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.

FY25 Budget Adjustments:

Total (-\$29,186) – Funding for statewide adjustments, \$78,192 for a replacement vehicle and an additional vehicle for agency's fleet for field investigations, and \$736 for increases in human resources costs.

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

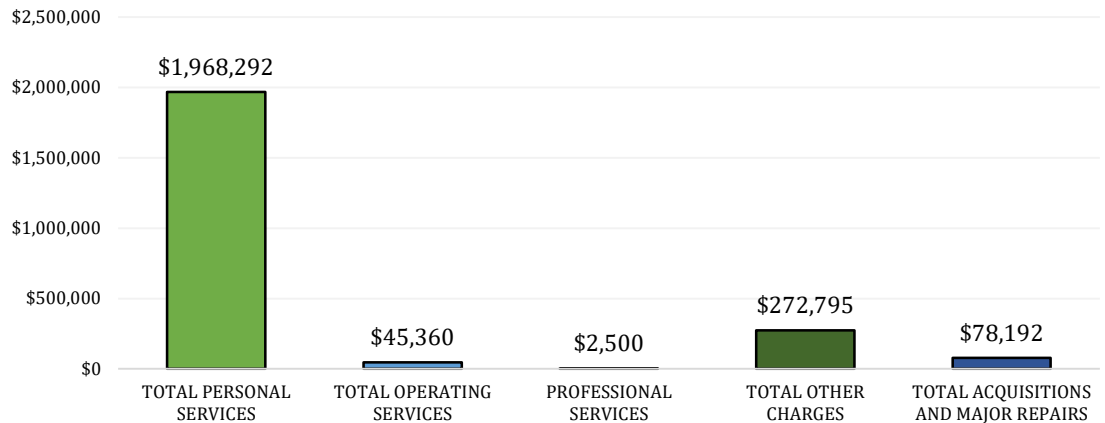
Categorical Expenditures at FY25 Recommended

The largest expenditure category in Inspector General for FY25 Recommended is Total Personal Services at 83 percent of the budget.

Within this category, Salaries make up 66 percent of expenditures, while Related Benefits contributes 34 percent.

Total Other Charges make up 12 percent of expenditures, and includes standard payments to other state entities for services rendered, as well as funding for expert witnesses used on an as needed basis in cases.

FY25 Recommended Expenditures



Categorical Expenditures	FY23 Actual	FY24 Enacted	FY24 EOB as of 12/01/23	FY25 Recommended	Difference FY24 EOB vs. FY25 REC
Salaries	\$1,239,834	\$1,254,876	\$1,254,876	\$1,291,313	\$36,437
Other Compensation	\$0	\$0	\$0	\$0	\$0
Related Benefits	\$699,681	\$766,055	\$766,055	\$676,979	(\$89,076)
TOTAL PERSONAL SERVICES	\$1,939,515	\$2,020,931	\$2,020,931	\$1,968,292	(\$52,639)
Travel	\$19,699	\$7,264	\$7,264	\$7,264	\$0
Operating Services	\$28,509	\$25,112	\$25,112	\$25,112	\$0
Supplies	\$38,697	\$12,984	\$12,984	\$12,984	\$0
TOTAL OPERATING EXPENSES	\$86,904	\$45,360	\$45,360	\$45,360	\$0
PROFESSIONAL SERVICES	\$0	\$2,500	\$2,500	\$2,500	\$0
Other Charges	\$5,246	\$3,866	\$3,866	\$3,866	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$258,410	\$241,386	\$241,386	\$268,929	\$27,543
TOTAL OTHER CHARGES	\$263,656	\$245,252	\$245,252	\$272,795	\$27,543
Acquisitions	\$40,538	\$0	\$81,546	\$78,192	(\$3,354)
Major Repairs	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$40,538	\$0	\$81,546	\$78,192	(\$3,354)
TOTAL EXPENDITURES	\$2,330,613	\$2,314,043	\$2,395,589	\$2,367,139	(\$28,450)



01-102 State Inspector General

Categorical Expenditures at FY25 Recommended

Professional Services

Amount	Description
\$2,500	Management consulting - experts and/or professional services for investigations
\$2,500	Total Professional Services

Other Charges

Amount	Description
\$3,866	Funding for expertise related to cases
\$3,866	Total Other Charges

Interagency Transfers Expenses

Amount	Description
\$2,500	State Mail
\$2,500	LA Property Assistance Agency- GPS
\$51,199	Office of Risk Management (ORM) Fees
\$6,817	State Civil Service Fees
\$15,147	Human Resources Service -Office of Finance and Support (DOA)
\$8,808	Production Support Services
\$796	Division of Administration - Office of State Uniform Payroll (UPS) Fees
\$93,039	Office of Technology Services (OTS) Fees
\$20,977	Office of Technology Services Dataline and Phone Services
\$59,922	Division of Administration - Rent State Owned Buildings
\$7,224	Capitol Park Security Fees
\$268,929	Total IAT Expenses

Acquisitions & Major Repairs

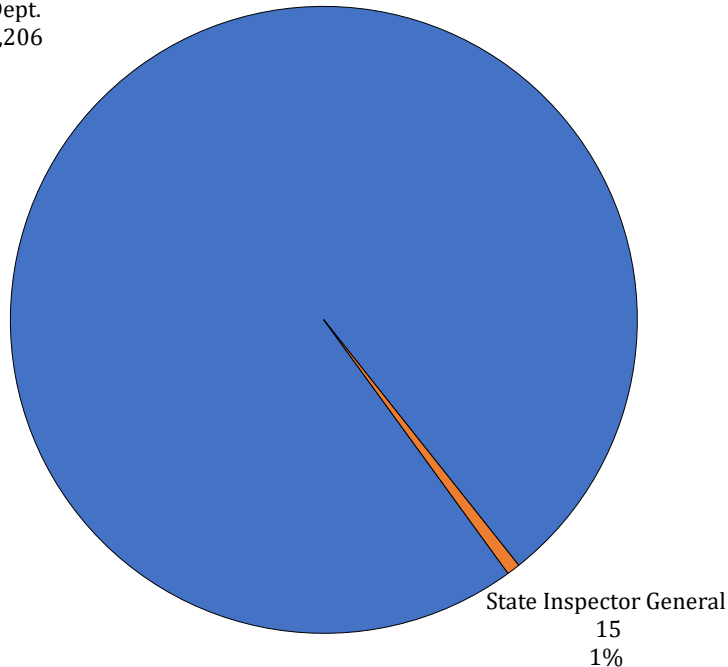
Amount	Description
\$39,096	One Replacement Vehicle
\$39,096	One New Vehicle
\$78,192	Total Acquisitions & Major Repairs



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

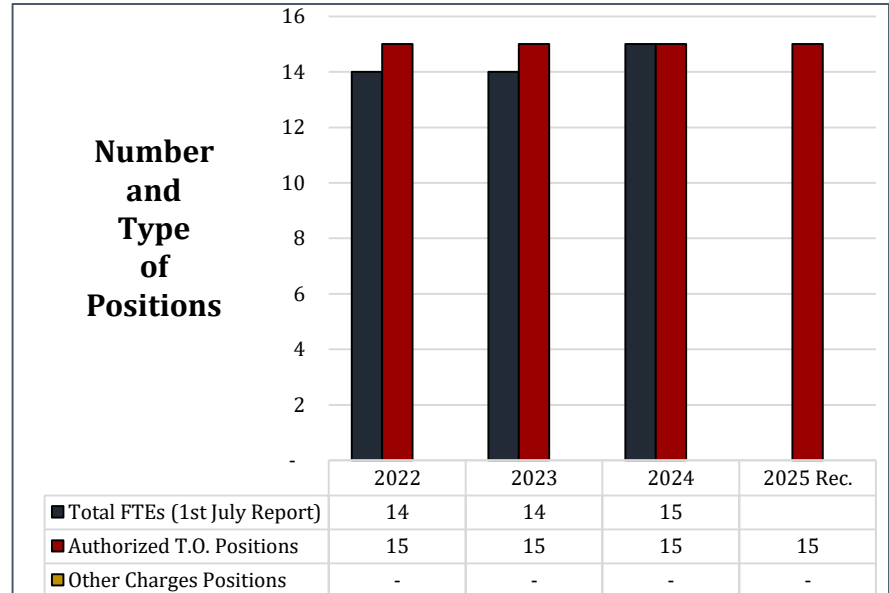
**FY25 Agency Employees
as a portion of
FY25 Total Department Employees**

Total Executive
Dept.
2,206



FY24 number of funded, but not filled,
positions as of January 29 = 0

**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 included 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	2022 Actual	2023 Actual	2024 Enacted	2025 Recommended
Salaries	\$1,113,193	\$1,239,834	\$1,254,876	\$1,291,313
Other Compensation	\$0	\$0	\$0	\$0
Related Benefits	\$626,898	\$699,681	\$766,055	\$676,979
Total Personal Services	\$1,740,091	\$1,939,515	\$2,020,931	\$1,968,292

Average T.O. Salary = \$82,986

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

2.

Related Benefits FY25 Recommended	Total Funding	%
Total Related Benefits	\$676,979	
UAL payments	\$367,934	54%
Retiree Health Benefits	\$72,830	
Remaining Benefits*	\$236,215	
Means of Finance	General Fund = 100%	Other = 0%

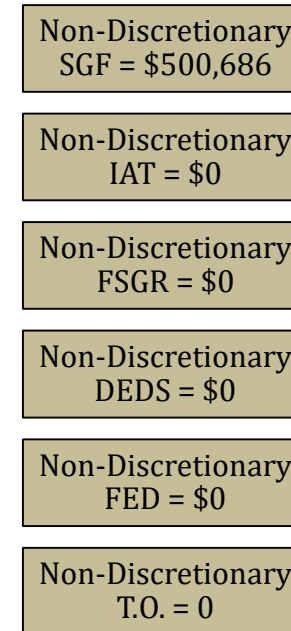
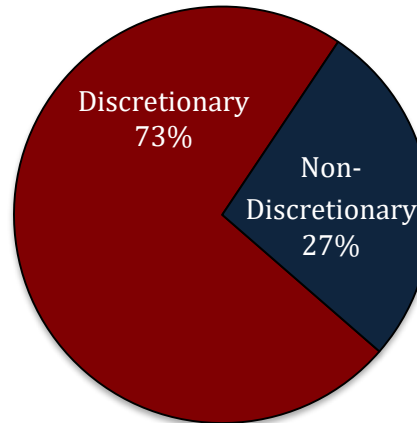
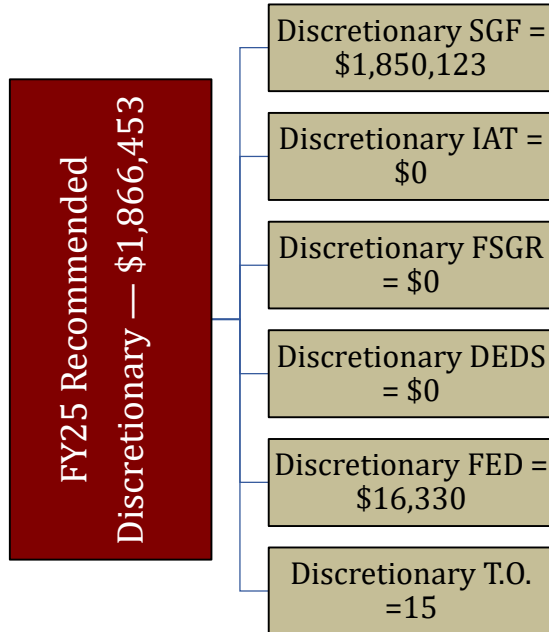
* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

Other Charges
Benefits
\$0

Department Demographics	Total	%
Gender		
Female	2	13
Male	13	87
Race/Ethnicity		
White	11	73
Black	0	0
Asian	0	0
Indian	0	0
Hawaiian/Pacific	0	0
Declined to State	4	27
Currently in DROP or Eligible to Retire	2	13



01-102 State Inspector General FY25 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
Executive Office	\$20,602,942	0.43%
Office of Indian Affairs	\$0	0.00%
Office of Inspector General	\$1,866,453	0.04%
Mental Health Advocacy Service	\$0	0.00%
LA Tax Commission	\$4,322,351	0.09%
Division of Administration	\$980,820,356	20.70%
Coastal Protection and Restoration Authority	\$197,569,088	4.17%
GOHSEP	\$3,126,385,146	65.98%
Department of Military Affairs	\$113,454,239	2.39%
Louisiana Public Defender Board	\$47,628,367	1.01%
Louisiana Stadium and Exposition District	\$94,128,573	1.99%
Louisiana Commission on Law Enforcement	\$49,391,407	1.04%
Governor's Office of Elderly Affairs	\$70,783,478	1.49%
Louisiana State Racing Commission	\$18,351,879	0.39%
Office of Financial Institutions	\$12,790,407	0.27%
Total Discretionary	\$4,738,094,686	100.00%

Total Non-Discretionary Funding by Type		
Administration - Retirees' Group Insurance	\$ 72,830	15%
Administration - State Retirement Systems Unfunded Accrued Liability	\$ 367,934	73%
Administration - Rent in State Owned Buildings	\$ 59,922	12%
Total Non-Discretionary	\$ 500,686	100%



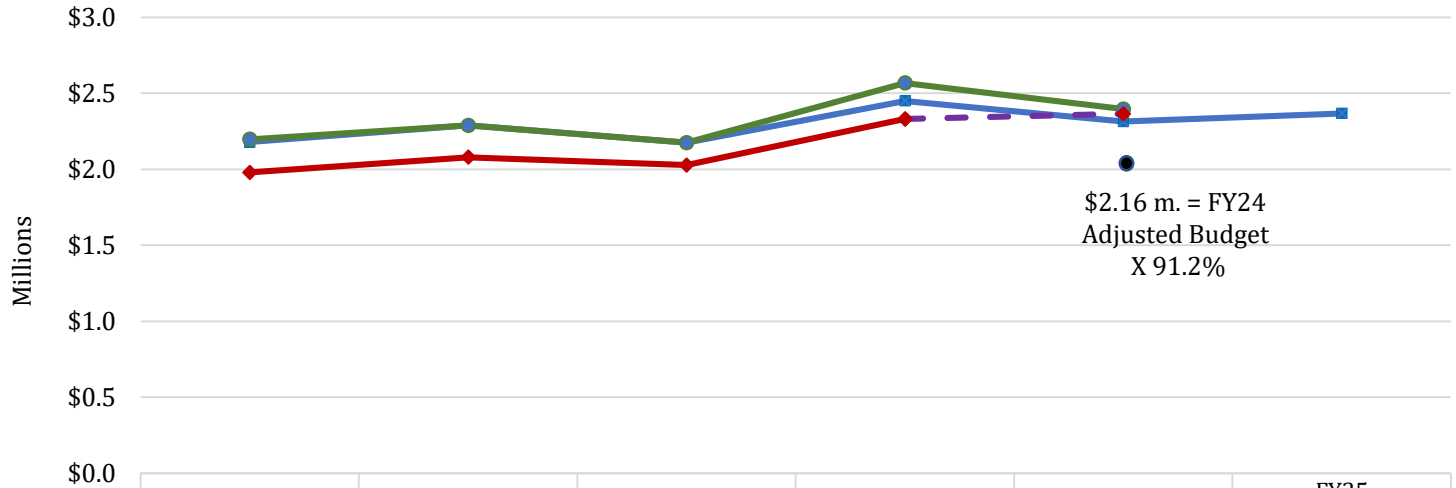
01-102 State Inspector General

Enacted & FYE Budget vs. Actual Expenditures FY20 to FY23

FYE Budget = "Fiscal Year End" Budget includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY24, it is as of January.

**FY24 Known
Supplemental Needs:
\$0**

**FY23 General Fund
Reversions:
\$102,794**



	FY20	FY21	FY22	FY23	FY24 EOB	FY25 Recommended
Enacted Budget	\$2,179,266	\$2,288,435	\$2,174,395	\$2,449,737	\$2,314,043	\$2,367,139
FYE Budget	\$2,196,591	\$2,288,435	\$2,174,395	\$2,567,933	\$2,395,589	
Actual Expenditures	\$1,978,543	\$2,079,411	\$2,027,015	\$2,330,613		
FY24 Expenditure Trend				\$2,330,613	\$2,364,332	

Monthly Budget Activity				
	FY24 Adjusted Budget	FY24 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-23	\$ 2,314,043	\$ 160,363	\$ 2,153,680	6.9%
Aug-23	\$ 2,395,589	\$ 365,559	\$ 2,030,030	15.3%
Sep-23	\$ 2,395,589	\$ 607,504	\$ 1,788,085	25.4%
Oct-23	\$ 2,395,589	\$ 812,571	\$ 1,583,018	33.9%
Nov-23	\$ 2,395,589	\$ 1,051,758	\$ 1,343,831	43.9%
Dec-23	\$ 2,395,589	\$ 1,221,594	\$ 1,173,995	51.0%
Jan-24	\$ 2,395,589	\$ 1,379,194	\$ 1,016,395	57.6%

Monthly Budget Activity				
	FY24 Adjusted Budget	FY24 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-24	\$ 2,395,589	\$ 1,576,222	\$ 819,367	65.8%
Mar-24	\$ 2,395,589	\$ 1,773,249	\$ 622,340	74.0%
Apr-24	\$ 2,395,589	\$ 1,970,277	\$ 425,312	82.2%
May-24	\$ 2,395,589	\$ 2,167,305	\$ 228,284	90.5%
Jun-24	\$ 2,395,589	\$ 2,364,332	\$ 31,257	98.7%
Historical Year End Average				91.2%