

# Louisiana Senate Finance Committee



## FY26 Executive Budget

### 01 – Executive Department 102 – State Inspector General

March 2025

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





# FY26 Executive Budget

## Schedule 01 — Executive Department Agencies

### Executive Department

Management and  
Regulatory Agencies  
Supporting the  
Executive Branch of  
State Government

	Tab No.
Executive Department Overview	Overview
Executive Office	01-100 EXEC
Office of Indian Affairs	01-101 OIA
State Inspector General	01-102 SIG
Mental Health Advocacy Service	01-103 MHAS
Louisiana Tax Commission	01-106 LTC
Division of Administration	01-107 DOA
Coastal Protection and Restoration Authority	01-109 CPRA
Governor's Office of Homeland Security and Emergency Preparedness	01-111 GOHSEP
Military Affairs	01-112 MILI
Office of the State Public Defender	01-116 LPDB
La. Stadium and Exposition District	01-124 LSED
La. Commission on Law Enforcement	01-129 LCLE
Office of Elderly Affairs	01-133 OEA
La. State Racing Commission	01-254 LSRC
Office of Financial Institutions	01-255 OFI



# 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 FY18

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

Change from FY18 to FY26 is 39.1%.  
(Actual to Recommended)  
Change from FY18 to FY24 is 34.4%.  
(Actual to Actual)





# 01-102 State Inspector General FY26 Recommended Budget Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	IEB	Federal Funds	Total	T.O.	Adjustment
\$2,350,809	\$0	\$0	\$0	\$0	\$16,330	\$2,367,139	15	FY25 Existing Operating Budget as of 12-1-24
\$245	\$0	\$0	\$0	\$0	\$0	\$245	0	Capitol Park Security
(\$148)	\$0	\$0	\$0	\$0	\$0	(\$148)	0	Civil Service Fees
\$4,758	\$0	\$0	\$0	\$0	\$0	\$4,758	0	Group Insurance Rate Adjustment for Active Employees
\$3,632	\$0	\$0	\$0	\$0	\$0	\$3,632	0	Group Insurance Rate Adjustment for Retirees
\$37,908	\$0	\$0	\$0	\$0	\$0	\$37,908	0	Market Rate Classified
(\$78,192)	\$0	\$0	\$0	\$0	\$0	(\$78,192)	0	Non-Recurring Acquisitions & Major Repairs
\$6,021	\$0	\$0	\$0	\$0	\$0	\$6,021	0	Office of Technology Services (OTS)
\$36,555	\$0	\$0	\$0	\$0	\$0	\$36,555	0	Related Benefits Base Adjustment
(\$56)	\$0	\$0	\$0	\$0	\$0	(\$56)	0	Rent in State-Owned Buildings
(\$11,480)	\$0	\$0	\$0	\$0	\$0	(\$11,480)	0	Retirement Rate Adjustment
\$4,958	\$0	\$0	\$0	\$0	\$0	\$4,958	0	Risk Management
\$25,937	\$0	\$0	\$0	\$0	\$0	\$25,937	0	Salary Base Adjustment
(\$100)	\$0	\$0	\$0	\$0	\$0	(\$100)	0	UPS Fees
<b>\$30,038</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,038</b>	<b>0</b>	<b>Total Statewide Adjustments</b>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	Total Other Adjustments
<b>\$2,380,847</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,330</b>	<b>\$2,397,177</b>	<b>15</b>	<b>Total FY26 Recommended Budget</b>
\$30,038	\$0	\$0	\$0	\$0	\$0	\$30,038	0	Total Adjustments (Statewide and Agency-Specific)

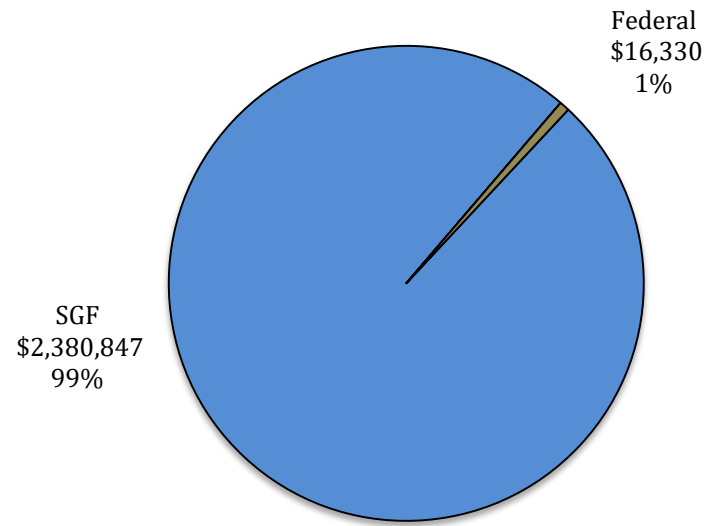
Source: Division of Administration Office of Planning and Budget Adjustment Report



# 01-102 State Inspector General Agency Level Budget Overview

Total Funding	FY24 Actual	FY25 Enacted	FY25 EOB as of 12-1-24	FY26 Recommended	Difference FY25 EOB to FY26 Recommended
OISG	\$ 2,317,501	\$ 2,367,139	\$ 2,367,139	\$ 2,397,177	\$ 30,038
T.O. Positions	15	15	15	15	-
O.C Positions	-	-	-	-	-

## FY26 Recommended Total Means of Finance



*The Inspector General's mission 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.*

### **FY26 Budget Adjustments:**

**Total \$30,038** – 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).



# Categorical Expenditures

## Examples of Categories

**Departments expend funding in the five major categories listed below.**

### **Personal Services**

- Salaries – Regular, overtime, and termination pay for Classified and Unclassified personnel.
- Other Compensation – Wages, student labor, compensation for board members and/or board of trustees, evening instruction, university instructors, etc.
- Related Benefits – Retirement contributions, post-retirement contributions/benefits, FICA tax, Medicare tax, group insurance contributions, compensated absences, other related benefits, taxable fringe benefits, etc.

### **Total Operating Expenses**

- Travel – In-state and Out-of-state, including meal reimbursement.
- Operating Services – Advertising, printing, insurance, maintenance, rentals, data processing, internet costs, dues and subscriptions, mail delivery, telephones, data lines, vehicle tracking and telematics, utilities, depreciation, amortization, banking services, credit card fees, etc.
- Supplies – office supplies and equipment, computers, clothing and uniforms, medical, pharmaceutical, food, automotive, repair and maintenance, software, etc.

**Professional Services** – Accounting, auditing, management consulting, engineering, architectural, legal, medical and dental, veterinary, information technology, etc.

### **Total Other Charges**

- Other Charges – Aid to school boards, local government, etc.; public assistance; miscellaneous charges; judgments, fines, and penalties; interest on judgments; punitive/compensatory damages; OC personal services, operating expenses, professional services; contract attorney expenses; recoupments; furlough; contractual services; interest expense; claim payments; commercial group insurance; reinsurance; loans issued; disbursements; etc.
- Debt Service – Principal, interest, related charges, reserve requirement, amortization, and bond premiums.
- Interagency Transfer Line-Item Expenditure – Any expenses paid for with Interagency Transfers – from commodities and services to equipment.

### **Acquisitions and Major Repairs**

- Acquisitions – Land; buildings; automobiles; aircraft; accessories; equipment; software; hardware; farm and heavy equipment; boats; capital outlay expenditures; construction; etc.
- Major Repairs – Land improvement; buildings; automotive; grounds; boats; aircraft; movable equipment; farm equipment; medical; office; library; education; recreation; communication; other equipment; pollution remediation; etc.

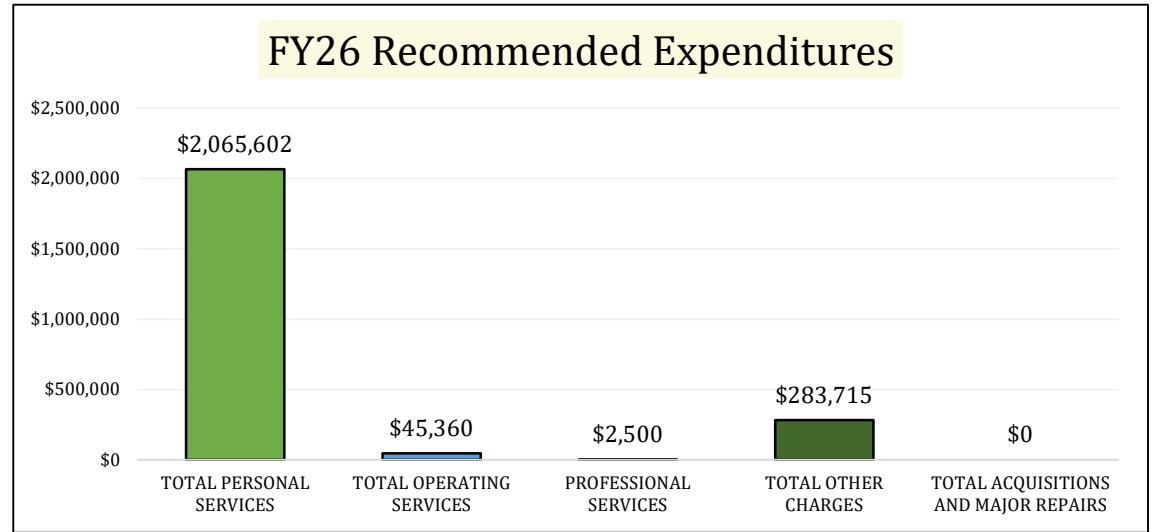


# 01-102 State Inspector General Categorical Expenditures at FY26 Recommended

The largest expenditure category in Inspector General for FY26 Recommended is Total Personal Services at 86 percent of the budget.

Within this category, Salaries make up 65 percent of expenditures, while Related Benefits contributes 35 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.



Categorical Expenditures	FY24 Actual	FY25 Enacted	FY25 EOB as of 12/01/24	FY26 Recommended	Difference FY25 EOB vs. FY26 REC
Salaries	\$1,216,797	\$1,291,313	\$1,291,313	\$1,344,201	\$52,888
Other Compensation	\$0	\$0	\$0	\$0	\$0
Related Benefits	\$733,755	\$676,979	\$676,979	\$721,401	\$44,422
<b>TOTAL PERSONAL SERVICES</b>	<b>\$1,950,552</b>	<b>\$1,968,292</b>	<b>\$1,968,292</b>	<b>\$2,065,602</b>	<b>\$97,310</b>
Travel	\$17,299	\$7,264	\$7,264	\$7,264	\$0
Operating Services	\$28,759	\$25,112	\$25,112	\$25,112	\$0
Supplies	\$23,372	\$12,984	\$12,984	\$12,984	\$0
<b>TOTAL OPERATING EXPENSES</b>	<b>\$69,430</b>	<b>\$45,360</b>	<b>\$45,360</b>	<b>\$45,360</b>	<b>\$0</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$0</b>
Other Charges	\$1,198	\$3,866	\$3,866	\$3,866	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$226,267	\$268,929	\$268,929	\$279,849	\$10,920
<b>TOTAL OTHER CHARGES</b>	<b>\$227,465</b>	<b>\$272,795</b>	<b>\$272,795</b>	<b>\$283,715</b>	<b>\$10,920</b>
Acquisitions	\$70,053	\$78,192	\$78,192	\$0	(\$78,192)
Major Repairs	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$70,053</b>	<b>\$78,192</b>	<b>\$78,192</b>	<b>\$0</b>	<b>(\$78,192)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$2,317,501</b>	<b>\$2,367,139</b>	<b>\$2,367,139</b>	<b>\$2,397,177</b>	<b>\$30,038</b>





# 01-102 State Inspector General Categorical Expenditures at FY26 Recommended

## Professional Services

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

## Other Charges

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

## Interagency Transfers Expenses

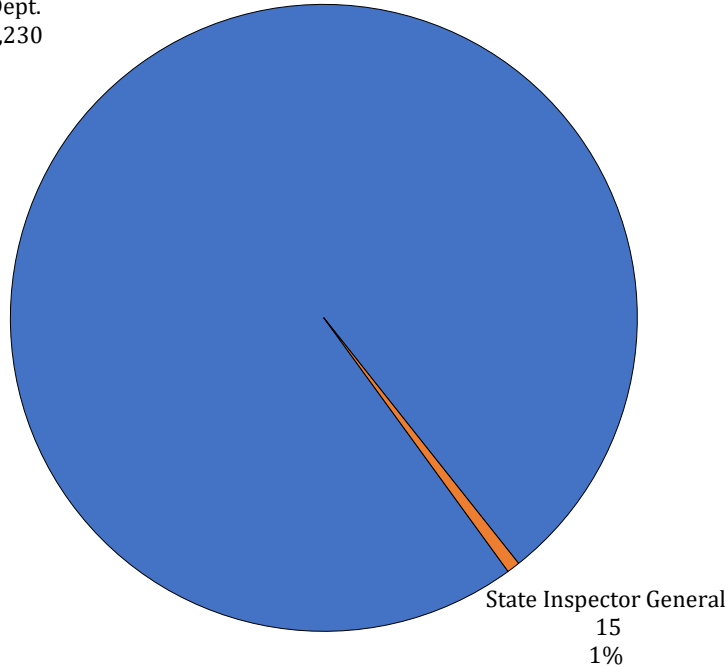
Amount	Description
\$99,060	Office of Technology Services (OTS) Fees
\$59,865	Rent in State-Owned Buildings
\$56,157	Office of Risk Management (ORM) Fees
\$20,977	Office of Technology Services Dataline and Phone Services
\$15,147	Human Resources Service -Office of Finance and Support (DOA)
\$11,309	Production Support Services (PSS): mail and printing
\$7,469	Capitol Park Security Fees
\$6,669	State Civil Service Fees
\$2,500	LA Property Assistance Agency- GPS
\$696	Division of Administration - Office of State Uniform Payroll (UPS) Fees
<b>\$279,849</b>	<b>Total IAT Expenses</b>



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

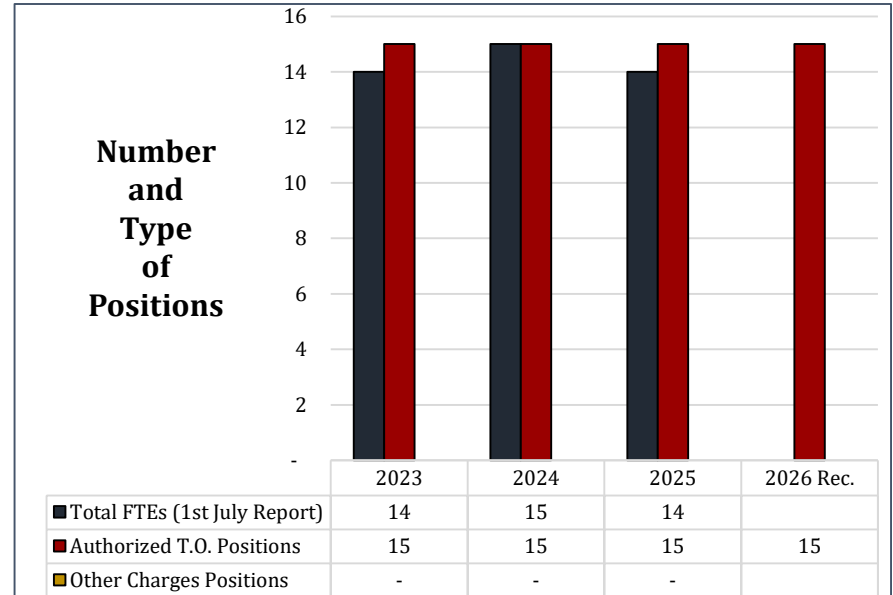
**FY26 Agency Employees  
as a portion of  
FY26 Total Department Employees**

Total Executive  
Dept.  
2,230



FY25 number of funded, but not filled,  
positions as of December 30, 2024 = 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 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	2023 Actual	2024 Actual	2025 Enacted	2026 Recommended
Salaries	\$1,239,834	\$1,216,797	\$1,291,313	\$1,344,201
Other Compensation	\$0	\$0	\$0	\$0
Related Benefits	\$699,681	\$733,755	\$676,979	\$721,401
<b>Total Personal Services</b>	\$1,939,515	\$1,950,552	\$1,968,292	\$2,065,602

Average T.O. Salary = \$86,852

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

2.

Related Benefits FY26 Recommended	Total Funding	%
Total Related Benefits	\$721,401	
UAL payments	\$343,231	48%
Retiree Health Benefits	\$97,364	
Remaining Benefits*	\$280,806	
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

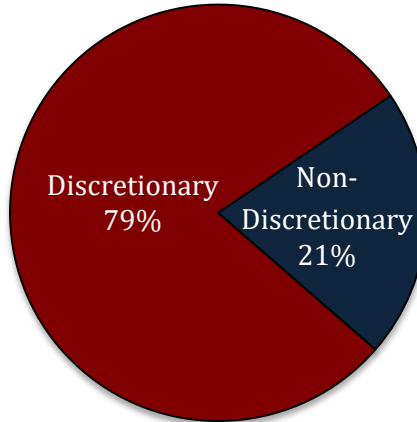
Department Demographics	Total	%
<b>Gender</b>		
Female	2	14
Male	12	86
<b>Race/Ethnicity</b>		
White	13	93
Black	1	7
Asian	0	0
Indian	0	0
Hawaiian/Pacific	0	0
Declined to State	0	0
<b>Currently in DROP or Eligible to Retire</b>	4	29



# 01-102 State Inspector General FY26 Discretionary/Non-Discretionary Comparison

**FY26 Recommended  
Discretionary — \$1,896,717**

- Discretionary  
SGF = \$1,880,387
- Discretionary  
IAT = \$0
- Discretionary  
FSGR = \$0
- Discretionary  
DEDS = \$0
- Discretionary  
FED = \$16,330
- Discretionary  
T.O. = 15



- Non-Discretionary  
SGF = \$500,460
- Non-Discretionary  
IAT = \$0
- Non-Discretionary  
FSGR = \$0
- Non-Discretionary  
DEDS = \$0
- Non-Discretionary  
FED = \$0
- Non-Discretionary  
T.O. = 0

**FY26 Recommended  
Non-Discretionary —  
\$500,460**

Total Discretionary Funding by Office		
Executive Office	\$20,202,700	0.42%
Office of Indian Affairs	\$0	0.00%
<b>Office of Inspector General</b>	<b>\$1,896,717</b>	<b>0.04%</b>
Mental Health Advocacy Service	\$0	0.00%
LA Tax Commission	\$4,513,598	0.09%
Division of Administration	\$1,525,940,875	31.83%
Coastal Protection and Restoration Authority	\$200,940,516	4.19%
GOHSEP	\$2,630,341,107	54.86%
Department of Military Affairs	\$118,484,655	2.47%
Louisiana Public Defender Board	\$48,406,641	1.01%
Louisiana Stadium and Exposition District	\$95,266,309	1.99%
Louisiana Commission on Law Enforcement	\$48,066,304	1.00%
Governor's Office of Elderly Affairs	\$69,737,153	1.45%
Louisiana State Racing Commission	\$18,365,839	0.38%
Office of Financial Institutions	\$12,431,249	0.26%
<b>Total Discretionary</b>	<b>\$4,794,593,663</b>	<b>100.00%</b>

Total Non-Discretionary Funding by Type		
State Retirement Systems		
Unfunded Accrued Liability	\$ 343,231	69%
Retirees' Group Insurance	\$ 97,364	19%
Rent in State Owned Buildings	\$ 59,865	12%
<b>Total Non-Discretionary</b>	<b>\$ 500,460</b>	<b>100%</b>

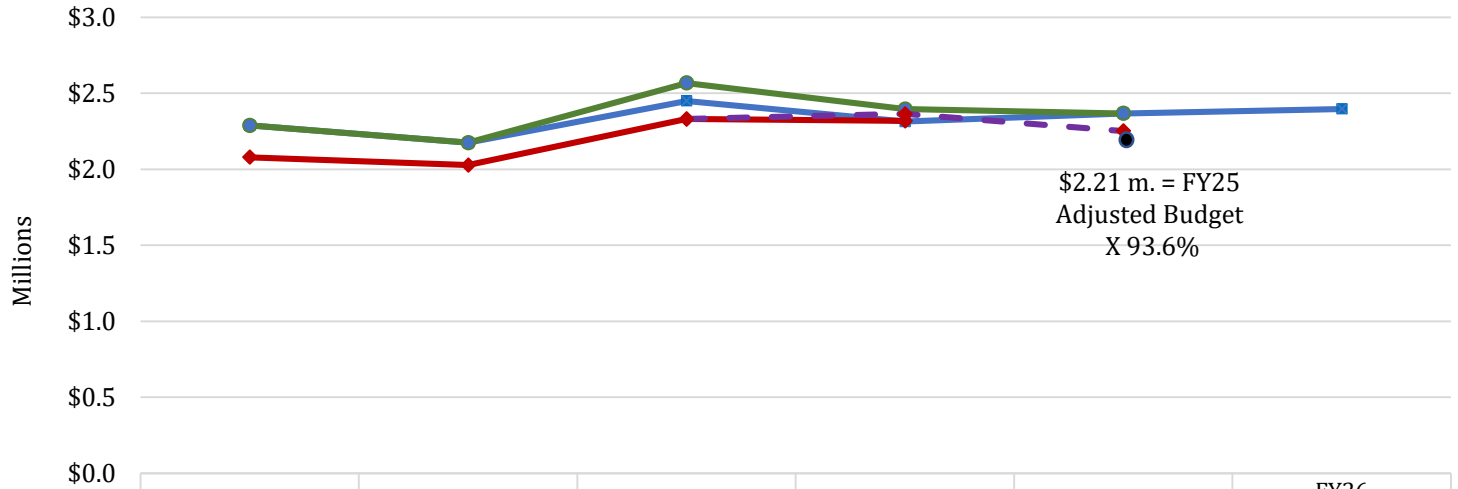


# 01-102 State Inspector General Enacted & FYE Budget vs. Actual Expenditures FY21 to FY24

*FYE Budget = "Fiscal Year End" Budget includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY25, it is as of January.*

**FY25 Known  
Supplemental Needs:  
\$0**

**FY24 General Fund  
Reversions:  
\$61,758**



	FY21	FY22	FY23	FY24	FY25 EOB	FY26 Recommended
Enacted Budget	\$2,288,435	\$2,174,395	\$2,449,737	\$2,314,043	\$2,367,139	\$2,397,177
FYE Budget	\$2,288,435	\$2,174,395	\$2,567,933	\$2,395,589	\$2,367,139	
Actual Expenditures	\$2,079,411	\$2,027,015	\$2,330,613	\$2,317,501		
FY25 Expenditure Trend			\$2,330,613	\$2,364,332	\$2,251,344	

Monthly Budget Activity				
	FY25 Adjusted Budget	FY25 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-24	\$ 2,367,139	\$ 134,210	\$ 2,232,929	5.7%
Aug-24	\$ 2,367,139	\$ 294,487	\$ 2,072,652	12.4%
Sep-24	\$ 2,367,139	\$ 498,696	\$ 1,868,443	21.1%
Oct-24	\$ 2,367,139	\$ 786,804	\$ 1,580,335	33.2%
Nov-24	\$ 2,367,139	\$ 933,549	\$ 1,433,590	39.4%
Dec-24	\$ 2,367,139	\$ 1,104,218	\$ 1,262,921	46.6%
Jan-25	\$ 2,367,139	\$ 1,313,284	\$ 1,053,855	55.5%

Monthly Budget Activity				
	FY25 Adjusted Budget	FY25 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-25	\$ 2,367,139	\$ 1,500,896	\$ 866,243	63.4%
Mar-25	\$ 2,367,139	\$ 1,688,508	\$ 678,631	71.3%
Apr-25	\$ 2,367,139	\$ 1,876,120	\$ 491,019	79.3%
May-25	\$ 2,367,139	\$ 2,063,732	\$ 303,407	87.2%
Jun-25	\$ 2,367,139	\$ 2,251,344	\$ 115,795	95.1%
Historical Year End Average				93.6%