



Louisiana Senate Finance Committee



FY27 Executive Budget

01 – Executive Department
102 – State Inspector General

February 2026

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



FY27 Executive Budget

Schedule 01 — Executive Department Agencies

Executive Department

Management and
Regulatory Agencies
Supporting the
Executive Branch of
State Government

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
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

ANGELE DAVIS, STATE INSPECTOR GENERAL

WELCOME

The mission of the Louisiana State Office of 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.

Angele Davis was appointed as state inspector general in January 2026 for a 6-year term and will hold the additional title of chief integrity officer.

The Office of the State Inspector General investigates, detects, and prevents fraud, waste, corruption, misconduct, inefficiencies, and mismanagement in the executive branch of state government. The agency accomplishes this by:

- Conducting independent criminal investigations
- Examining all complaints of applicable Louisiana and federal criminal statutes
- Identifying internal control deficiencies and making recommendations for recovery and improvement that will prevent or mitigate the risk of potential future losses
- Engage in prevention activities, including reviewing legislation, administrative rules, procedures, and audit findings, to make recommendations to the Governor and legislature to strengthen public integrity laws.

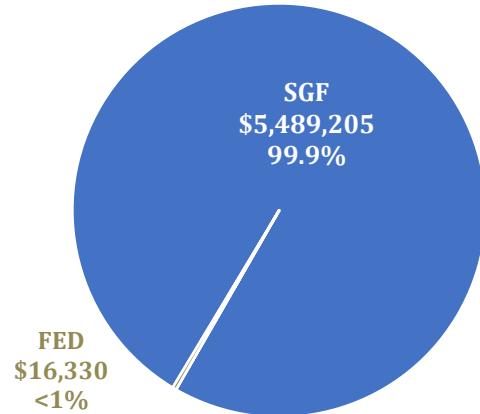


01-102 State Inspector General

FY27 Executive Budget Recommendations

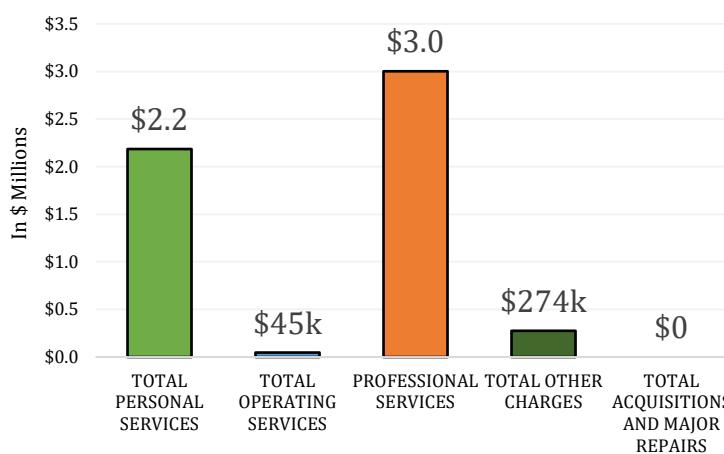
Total FY27 Recommended Budget = \$5,505,535 and 15 authorized positions

FY27 Recommended Means of Financing



Three-year Budget Comparison	FY25 Actual	FY26 EOB as of 12-1-25	FY27 Recommended	Difference FY27 Recommended vs. FY26 EOB
Total Means of Finance	\$ 2,234,028	\$ 2,382,138	\$ 5,505,535	\$3,123,397
Authorized Positions	15	15	15	-

FY27 Recommended Expenditures



FY27 Significant Adjustments

Significant adjustments include a \$3 million increase for consulting services contracts for subject matter experts assisting in government efficiency and a \$133,095 increase to realign payroll costs to projected levels.



01-102 State Inspector General

Changes in Funding since FY19

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

Change from FY19 to FY27 is 196.1%.
(Actual to Recommended)
Change from FY19 to FY25 is 20.2%.
(Actual to Actual)





01-102 State Inspector General

FY27 Recommended Budget Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$2,365,808	\$0	\$0	\$0	\$16,330	\$2,382,138	15	FY26 Existing Operating Budget as of 12-1-25
\$1,040	\$0	\$0	\$0	\$0	\$1,040	0	Acquisitions & Major Repairs
\$121	\$0	\$0	\$0	\$0	\$121	0	Capitol Park Security
\$7,872	\$0	\$0	\$0	\$0	\$7,872	0	Civil Service Fees
\$5,437	\$0	\$0	\$0	\$0	\$5,437	0	Group Insurance Rate Adjustment for Active Employees
\$44,912	\$0	\$0	\$0	\$0	\$44,912	0	Group Insurance Rate Adjustment for Retirees
(\$14,399)	\$0	\$0	\$0	\$0	(\$14,399)	0	Market Rate Classified
\$53,313	\$0	\$0	\$0	\$0	\$53,313	0	Non-Recurring Acquisitions & Major Repairs
\$4,092	\$0	\$0	\$0	\$0	\$4,092	0	Non-recurring Carryforwards
(\$18,142)	\$0	\$0	\$0	\$0	(\$18,142)	0	Office of Technology Services (OTS)
\$736	\$0	\$0	\$0	\$0	\$736	0	Risk Management
\$39,703	\$0	\$0	\$0	\$0	\$39,703	0	Salary Base Adjustment
(\$9)	\$0	\$0	\$0	\$0	(\$9)	0	UPS Fees
\$124,676	\$0	\$0	\$0	\$0	\$124,676	0	Total Statewide Adjustments
\$2,998,721	\$0	\$0	\$0	\$0	\$2,998,721	0	Total Other Adjustments
\$5,489,205	\$0	\$0	\$0	\$16,330	\$5,505,535	15	Total FY27 Recommended Budget
\$3,123,397	\$0	\$0	\$0	\$0	\$3,123,397	0	<i>Total Adjustments (Statewide and Agency-Specific)</i>

Other Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$3,000,000	\$0	\$0	\$0	\$0	\$3,000,000	0	Funding for professional services contracts.
(\$1,279)	\$0	\$0	\$0	\$0	(\$1,279)	0	Adjusts funding for services provided by the Division of Administration.
\$2,998,721	\$0	\$0	\$0	\$0	\$2,998,721	\$0	Total Other Adjustments

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

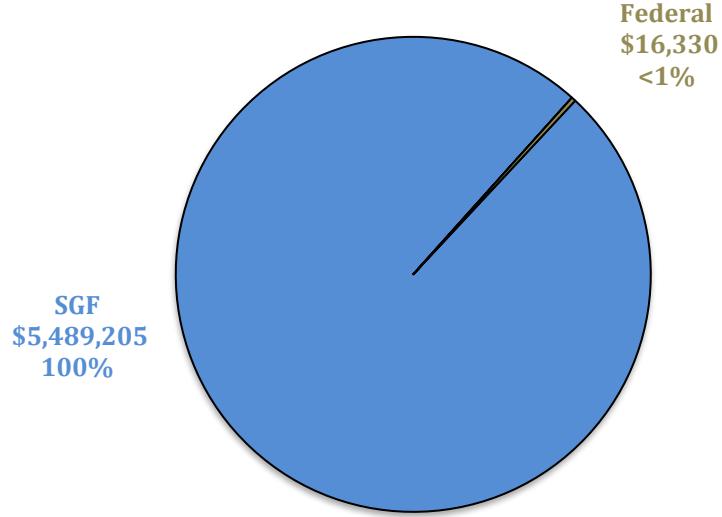


01-102 State Inspector General

Agency Level Budget Overview

Total Funding	FY25 Actual	FY26 Enacted	FY26 EOB as of 12-1-25	FY27 Recommended	Difference FY26 EOB to FY27 Recommended
OISG	\$ 2,234,028	\$ 2,382,138	\$ 2,382,138	\$ 5,505,535	\$ 3,123,397
T.O. Positions	15	15	15	15	-
O.C Positions	-	-	-	-	-

FY27 Recommended Total Means of Finance



FY27 Budget Adjustments

Significant adjustments include a \$3 million increase for consulting services contracts for subject matter experts assisting in government efficiency and a \$133,095 increase to realign payroll costs to projected levels.

Sources of Funding

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.

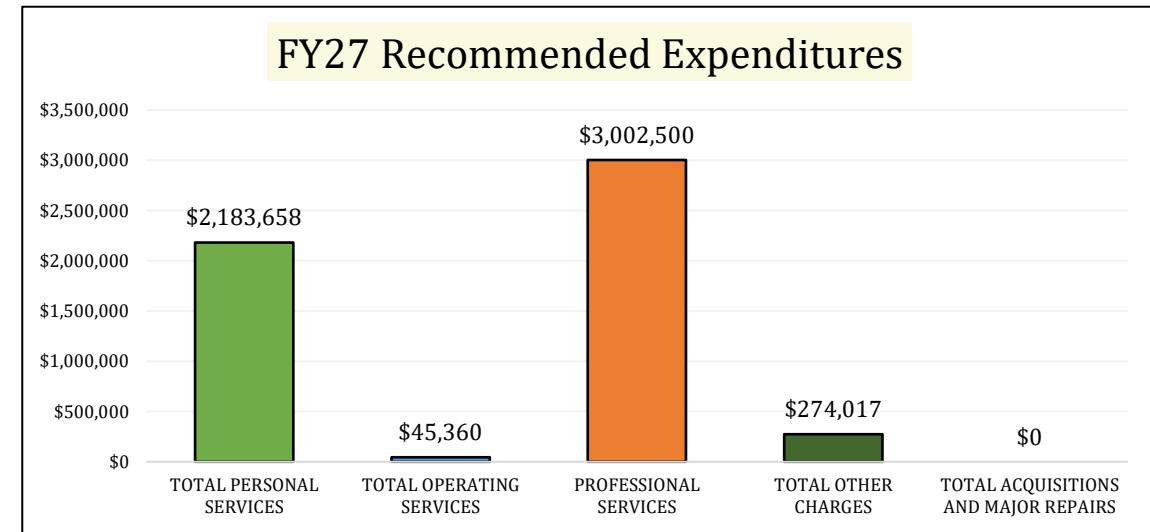


01-102 State Inspector General

Categorical Expenditures at FY27 Recommended

The largest expenditure category in Inspector General for FY27 Recommended is Professional Services at 55 percent of the budget.

Personal Services is the second largest category in the agency's budget and makes up 40 percent of expenditures. Within this category, Salaries makes up 64 percent and Related Benefits makes up 46 percent of personal services.



Categorical Expenditures	FY25 Actual	FY26 Enacted	FY26 EOB as of 12/01/25	FY27 Recommended	Difference FY256EOB vs. FY27 REC
Salaries	\$1,213,737	\$1,335,178	\$1,335,178	\$1,407,135	\$71,957
Other Compensation	\$0	\$0	\$0	\$0	\$0
Related Benefits	\$673,449	\$715,385	\$715,385	\$776,523	\$61,138
TOTAL PERSONAL SERVICES	\$1,887,186	\$2,050,563	\$2,050,563	\$2,183,658	\$133,095
Travel	\$15,740	\$7,264	\$7,264	\$7,264	\$0
Operating Services	\$29,517	\$25,112	\$25,112	\$25,112	\$0
Supplies	\$28,615	\$12,984	\$12,984	\$12,984	\$0
TOTAL OPERATING EXPENSES	\$73,872	\$45,360	\$45,360	\$45,360	\$0
PROFESSIONAL SERVICES	\$0	\$2,500	\$2,500	\$3,002,500	\$3,000,000
Other Charges	\$4,871	\$3,866	\$3,866	\$3,866	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$226,766	\$279,849	\$279,849	\$270,151	(\$9,698)
TOTAL OTHER CHARGES	\$231,637	\$283,715	\$283,715	\$274,017	(\$9,698)
Acquisitions	\$41,333	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$41,333	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$2,234,028	\$2,382,138	\$2,382,138	\$5,505,535	\$3,123,397



01-102 State Inspector General

Categorical Expenditures at FY27 Recommended

Professional Services

Amount	Description
\$3,000,000	Professional services contracts
\$2,500	Management consulting - experts and/or professional services for investigations
\$3,000,000	Total Professional Services

Other Charges

Amount	Description
\$3,866	Contract services associated with server and IT support
\$3,866	Total Other Charges

Interagency Transfers Expenses

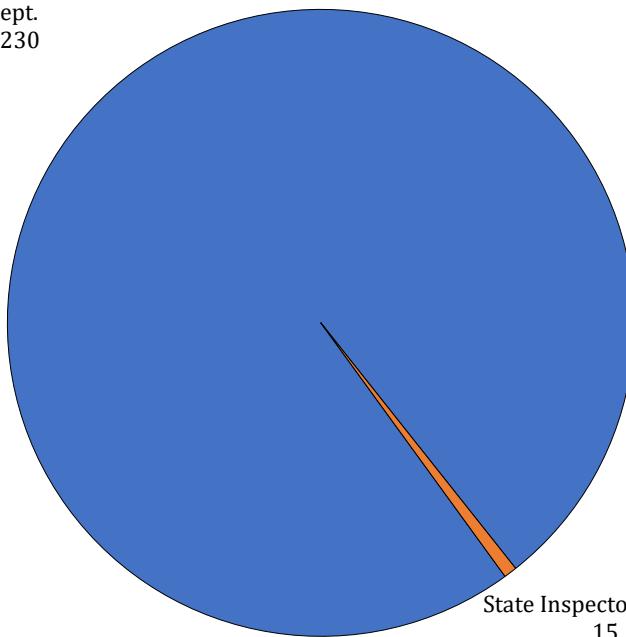
Amount	Description
\$84,661	Office of Technology Services (OTS) Fees
\$63,957	Rent in State-Owned Buildings
\$56,893	Office of Risk Management (ORM) Fees
\$20,977	Office of Technology Services Dataline and Phone Services
\$13,868	Human Resources Service -Office of Finance and Support (DOA)
\$11,309	Production Support Services (PSS): mail and printing
\$8,509	Capitol Park Security Fees
\$6,790	State Civil Service Fees
\$2,500	LA Property Assistance Agency- GPS
\$687	Division of Administration - Office of State Uniform Payroll (UPS) Fees
\$270,151	Total IAT Expenses



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

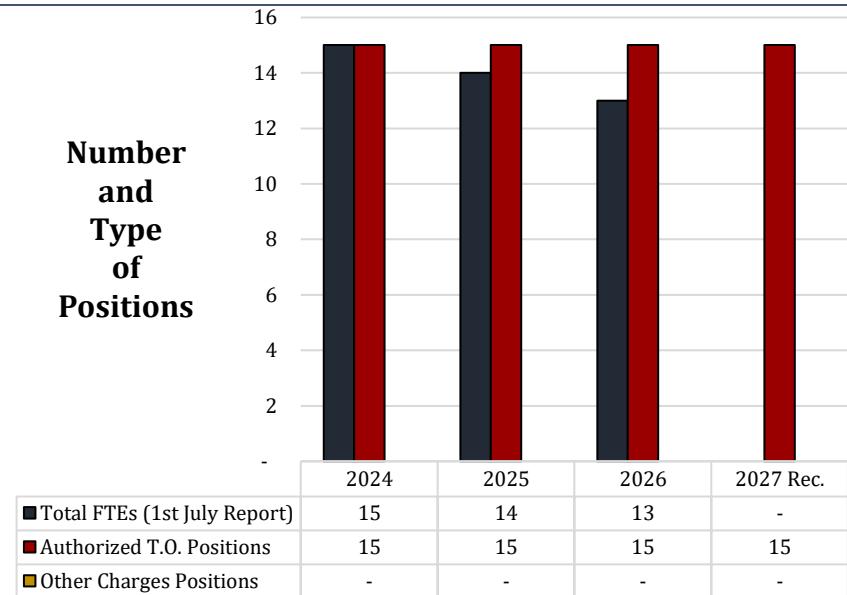
FY27 Agency Employees as a portion of FY27 Total Department Employees

Total Executive
Dept.
2,230



FY26 number of funded, but not filled,
positions as of January 5, 2026 = 2

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	2024 Actual	2025 Actual	2026 Enacted	2027 Recommended
Salaries	\$1,216,797	\$1,213,737	\$1,335,178	\$1,407,135
Other Compensation	\$0	\$0	\$0	\$0
Related Benefits	\$733,755	\$673,449	\$715,385	\$776,523
Total Personal Services	\$1,950,552	\$1,887,186	\$2,050,563	\$2,183,658

2.

Related Benefits FY27 Recommended	Total Funding	%
Total Related Benefits	\$776,523	
UAL payments	\$333,211	43%
Retiree Health Benefits	\$114,169	
Remaining Benefits*	\$329,143	
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

Average T.O. Salary = \$91,430

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

Department Demographics	Total	%
Gender		
Female	2	15
Male	11	85
Race/Ethnicity		
White	9	69
Black	1	8
Asian	0	0
Hispanic	0	0
Hawaiian/Pacific	0	0
Declined to State	3	23
Currently in DROP or Eligible to Retire	4	31

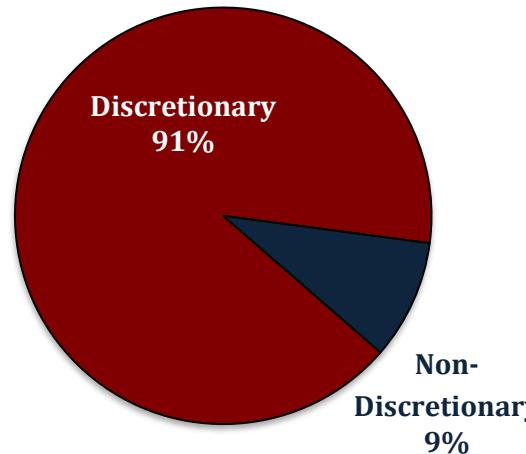


01-102 State Inspector General

FY27 Discretionary/Non-Discretionary Comparison

Discretionary — \$4,994,198

Discretionary	SGF = \$4,977,868
Discretionary	IAT = \$0
Discretionary	FSGR = \$0
Discretionary	DEDS = \$0
Discretionary	FED = \$16,330
Discretionary	T.O. = 15



Total Discretionary Funding by Office

Executive Office	\$22,987,131	0.47%
Office of Indian Affairs	\$0	0.00%
Office of Inspector General	\$4,994,198	0.10%
Mental Health Advocacy Service	\$0	0.00%
LA Tax Commission	\$4,607,810	0.09%
Division of Administration	\$1,566,774,963	31.95%
Coastal Protection and Restoration Authority	\$142,810,046	2.91%
Department of Military Affairs	\$2,858,097,876	58.28%
Office of the State Public Defender	\$48,570,384	0.99%
Louisiana Stadium and Exposition District	\$98,646,839	2.01%
Louisiana Commission on Law Enforcement	\$55,195,206	1.13%
Governor's Office of Elderly Affairs	\$70,806,595	1.44%
Louisiana State Racing Commission	\$17,277,796	0.35%
Office of Financial Institutions	\$13,069,094	0.27%
Total Discretionary	\$4,903,837,938	100.00%

Non-Discretionary
SGF = \$511,337

Non-Discretionary
IAT = \$0

Non-Discretionary
FSGR = \$0

Non-Discretionary
DEDS = \$0

Non-Discretionary
FED = \$0

Non-Discretionary
T.O. = 0

FY27 Recommended
Non-Discretionary —
\$511,337

Total Non-Discretionary Funding by Type			
State Retirement Systems	\$ 333,211	65%	
Unfunded Accrued Liability	\$ 114,169	22%	
Retirees' Group Insurance	\$ 63,957	13%	
Total Non-Discretionary	\$ 511,337	100%	