

LEGISLATIVE AUDIT ADVISORY COUNCIL

Minutes of Meeting Tuesday, April 8, 2025 at 2:00 p.m. House Committee Room 1 State Capitol Building

The items listed on the Agenda are incorporated and considered to be part of the minutes herein.

Chairman Schamerhorn called the Legislative Audit Advisory Council (Council) meeting to order at 2:15 p.m. Ms. Tanya Phillips called the roll confirming that a quorum was present.

Members Present: Senator Beth Mizell
Senator Jay Luneau
Representative Rodney Schamerhorn
Representative Aimee Adatto Freeman
Representative Barbara Freiberg
Representative Jason Hughes
Representative Edmond Jordan

Members Absent: Senator Jimmy Harris
Senator Adam Bass
Senator Patrick McMath

Also Present: Michael J. "Mike" Waguespack
Louisiana Legislative Auditor (LLA)

Approval of Minutes

Representative Freiberg offered a motion to approve the minutes of the December 12, 2024 meeting and, with no objection, the motion was approved.

EXTENSION REQUESTS (Audit Reports)

Presented by Judith Detwiler, Assistant Legislative Auditor and Director of Local Government Services

» Non-Emergency Extension Requests – 90 days or Less. There are 34 requests. The vast majority are due to personnel and staffing issues at the agencies. They are all for fiscal year ending in 2024. We have reviewed these requests and LLA recommends the committee approve. Senator Luneau moved to grant the extensions and, with no objection, the extensions were granted.

LEGISLATIVE AUDIT ADVISORY COUNCIL

Representative Freeman asked about Temple Sinai and the agency's receipt of \$500,000. Ms. Detwiller advised we will look into that information and advise Representative Freeman.

Representative Freeman also asked about the Archdiocese of New Orleans. Ms. Detwiller advised we have not received the audit report but she will ask the auditor and advise Representative Freeman.

» Non-Emergency Extension Requests – Greater Than 90 Days. We have 13. Most are due to personnel and staffing issues. We have reviewed these requests and LLA recommends the committee approve. Representative Hughes moved to grant the extensions and, with no objection, the extensions were granted.

» Emergency Extension Requests – Less than 90 Days. We have 2 requests. We have reviewed these requests and LLA recommends the committee approve. Senator Mizell moved to grant the extensions and, with no objection, the extensions were granted.

» Emergency Extension Requests – Greater than 90 Days. We have 1 request. We have reviewed this request and LLA recommends the committee approve. Representative Freeman moved to grant the extension and, with no objection, the extension was granted.

» Reports Received from Agencies that Requested Extensions. We have 38 requests. This is the one for reports that have been received. Because they asked for extensions and we received those reports, we recommend approval of those. Representative Hughes moved to grant this motion and, with no objection, the motion was approved.

» Recommended Denial of Extension Requests. These are the extensions that were requested but we denied. They do not meet the requirements to receive an extension. We have reviewed these requests and LLA recommends the committee approve denial. We have tried to work with the agencies but they are not responding. Senator Mizell moved to grant this motion and, with no objection, the motion was approved.

LEGISLATIVE AUDITOR BUDGET REQUEST 2025-2026

Presented by Mike Waguespack, Legislative Auditor

Mr. Waguespack stated the Legislative Auditor's office has a flat line request for the state general fund portion of their budget to remain the same as last year's request. We are able to do that because we've had success in increasing our fund balance. The Legislative Auditor's request for 2025-2026 budget state general fund ask is \$15,295,000. Senator Luneau moved to grant this motion and, with no objection, the motion was approved.

LEGISLATIVE AUDIT ADVISORY COUNCIL

Public Comment

No public comment.

Other Business

None.

Adjournment

Representative Hughes offered a motion to adjourn and, with no objection, the meeting was adjourned at 2:59 p.m.

Minutes Approved: Minutes Approved at the Legislative Audit Advisory Council meeting on July 29, 2025.

The video recording of this meeting is available at:

https://house.louisiana.gov/H_Video/VideoArchivePlayer?v=house/2025/Apr/0408_25_LAAC