

# LEGISLATIVE AUDIT ADVISORY COUNCIL

## **Minutes of Meeting Thursday, December 12, 2024 House Committee Room 2 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 2:45 p.m. Ms. Tanya Phillips called the roll confirming that a quorum was present.

**Members Present:** Senator Beth Mizell  
Senator Adam Bass  
Senator Jimmy Harris  
Representative Barbara Freiberg  
Representative Jason Hughes  
Representative Edmond Jordan  
Representative Rodney Schamerhorn  
Representative Larry Selders (Proxy for Representative Aimee Adatto Freeman)

**Members Absent:** Senator Jean-Paul Coussan  
Senator Jay Luneau  
Representative Aimee Adatto Freeman

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

### **Approval of Minutes**

Senator Mizell offered a motion to approve the minutes of the July 18, 2024 meeting and, with no objection, the motion was approved.

### **EXTENSION REQUESTS (Audit Reports)**

Presented by:  
Assistant Legislative Auditor and Director of Local Government Services  
Diane B. Allison, CPA, CGMA, CGFO

» Non-Emergency Extension Requests – 90 days or Less. There are 12 requests. The vast majority are due to personnel and staffing issues at the agencies. They're all for fiscal years ending in December in 2024. We have reviewed these requests and LLA recommends the committee approve. Senator

## **LEGISLATIVE AUDIT ADVISORY COUNCIL**

Bass moved to grant the extensions and, with no objection, the extensions were granted.

» Non-Emergency Extension Requests – Greater Than 90 Days. We have 1 for fiscal year end 2022 - most are for fiscal year end 2023. We have reviewed these requests and LLA recommends the committee approve. Representative Freiberg 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. Representative Jordan moved to grant the extensions and, with no objection, the extensions were granted.

» Reports Received from Agencies that Requested Extensions. We have 30 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 Freiberg moved to grant this motion and, with no objection, the motion was approved.

» Recommended Denial of Extension Requests. Three do not qualify. 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 Bass moved to grant this motion and, with no objection, the motion was approved.

Ms. Allison reminded the committee that our Center for Local Government Excellence program was held in October. Over 1,000 people attend. Our next program is March 12-13, 2025 in Baton Rouge.

### **Continuums of Care Audit and litigation related to that audit**

Jenifer Schaye, CFE, General Counsel and Chris Magee, CIA, CFE, CGAP, MBA, Data Analytics Manager, Performance Audit Services discussed LLA's report on Continuums of Care Audit, litigation related to that audit, and lack of access to documents

# LEGISLATIVE AUDIT ADVISORY COUNCIL

## **Performance Audit Reports**

Gina Brown, CIA, CGAP, CRMA, MPA, Performance Audit Manager and Lauren Pendas, CIA, CGAP, MA, Senior Performance Auditor, Performance Audit Services presented the following reports:

1. Performance Audit Report issued October 24, 2024 – Oversight of the Louisiana Oilfield Restoration Association’s (LORA) Efforts to Address Orphaned Oil and Gas Wells
2. Performance Audit Report issued October 24, 2024 – Progress Report - State Efforts to Address Orphaned Oil and Gas Wells

## **Public Comment**

No public comment.

## **Other Business**

None.

## **Adjournment**

Senator Mizell offered a motion to adjourn and, with no objection, the meeting was adjourned at 4:19 p.m.

***Minutes Approved: Minutes Approved at the Legislative Audit Advisory Council meeting on April 8, 2025.***

The video recording of this meeting is available at:

[https://house.louisiana.gov/H\\_Video/VideoArchivePlayer?v=house/2024/dec/1212\\_24\\_LAC](https://house.louisiana.gov/H_Video/VideoArchivePlayer?v=house/2024/dec/1212_24_LAC)