

LEGISLATIVE AUDIT ADVISORY COUNCIL

Minutes of Meeting Thursday, July 18, 2024 House Committee Room 5 State Capitol Building

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

Vice Chairman Luneau called the Legislative Audit Advisory Council (Council) meeting to order at 9:06 a.m. Ms. Tanya Phillips called the roll confirming that a quorum was present.

Members Present: Chairman Representative Rodney Schamerhorn
Vice Chairman Senator Jay Luneau
Senator Beth Mizell
Senator Jimmy Harris
Representative Barbara Freiberg
Representative Larry Selders,
Proxy for Representative Jason Hughes
Representative Vanessa LaFleur,
Proxy for Representative Edmond Jordan

Members Absent: Senator Adam Bass
Senator Jean-Paul Coussan
Representative Aimee Adatto Freeman

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

Approval of Minutes

Senator Luneau offered a motion to approve the minutes of the March 6, 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

Ms. Allison presented 186 extension requests. This is 4% less than what we presented last July.

LEGISLATIVE AUDIT ADVISORY COUNCIL

- » Non-Emergency Extension Requests – 90 days or Less. There were 123 requests. The vast majority are due to personnel and staffing issues at the agencies. We reviewed these requests and LLA recommended the committee approve. Representative Freiberg moved to grant the extensions and, with no objection, the extensions were granted.
- » Non-Emergency Extension Requests – Greater Than 90 Days. We had 33 requests. One is for a fiscal year ending in 2021, 12 are for fiscal years ending 2022, and 20 are for fiscal years ending in 2023. We reviewed these requests and LLA recommended 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 had 1 request. We reviewed this request and LLA recommended the committee approve. Senator Luneau moved to grant the extension and, with no objection, the extension was granted.
- » Reports Received from Agencies that Requested Extensions. We had 29. This is the one for reports that were received. Because they asked for extensions and we received those reports, we recommended approval. Senator Luneau moved to grant this motion and, with no objection, the motion was approved.
- » Recommended Denial of Requested Extensions. We had eight that do not meet the criteria for approval. LLA recommended the committee approve the denial of the extension requests. Senator Luneau moved to grant this motion and, with no objection, the motion was approved.

CITY OF BOGALUSA

Investigative Audit Senior Manager Greg Clapinski, and Senior Investigative Auditor Kunta Osberry, presented the Investigative Audit Report on the City of Bogalusa which was issued on July 10, 2024.

BROADBAND EXPANSION IN LOUISIANA

Director of Performance Audit Services, Karen LeBlanc and Performance Audit Services Auditor Mukta Pathak presented the Performance Audit Report on Broadband Expansion in Louisiana – Louisiana Public Service Commission and Office of Broadband Development and Connectivity.

Public Comment

No public comment.

LEGISLATIVE AUDIT ADVISORY COUNCIL

Other Business

None.

Adjournment

Senator Luneau offered a motion to adjourn and, with no objection, the meeting was adjourned at 1:02 p.m.

Minutes Approved: Minutes Approved at the Legislative Audit Advisory Council meeting on December 12, 2024.

The video recording of this meeting is available at:

https://house.louisiana.gov/H_Video/VideoArchivePlayer?v=house/2024/jul/0718_24_LEGAUDIT