

# LOUISIANA OFFICE OF STATE INSPECTOR GENERAL

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Internal Audit Section Survey  
Fiscal Year 2006

Baton Rouge, Louisiana



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## Executive Summary

One way that public officials can enhance accountability and demonstrate proper stewardship over public funds is to establish and support an adequate internal audit environment within their departments.

The Office of State Inspector General (OIG) surveyed governmental internal audit sections within the Executive branch of state government. The survey was undertaken to gain an understanding of the various audit sections' organization, audit processes, and technology use. In addition, the survey serves to establish a database of chief audit executives (Appendix A). The database will serve as a tool for this office to facilitate cooperation between the OIG and the various governmental internal audit sections throughout the Executive branch.

## Survey Highlights

- 43 agencies surveyed responded to the survey.
- One major state department with an annual budget of \$442,907,744 (Department of Public Safety and Corrections, Corrections Services), does not have a dedicated internal audit section.
- The survey responses are summarized as follows:
  - All audit sections participate in continuing professional education.
  - 95% of the internal audit sections follow the International Standards for the Professional Practice of Internal Auditing and/or Government Auditing Standards.
  - 60% of the internal audit sections responded that they do not participate in a peer review program.
  - 93% of the internal audit sections have an audit charter.
  - 81% of the internal audit sections have written policies and procedures.
  - 40% of the internal audit sections report to an audit committee, which increases the independence of the internal audit staff. This situation primarily exists in the higher education arena. 81% of the audit committees have adopted a charter.
  - 86% of the internal audit sections establish an annual work plan that covers the entire agency driven by either a formal or informal risk assessment.
  - At least 77% of the internal audit sections perform compliance, investigative, operational and program audits, in addition to internal audits. 58% perform audits on information system activities.

- 98% of the internal audit sections issue formal written reports, 88% obtain written responses from the auditees, and 98% follow up on findings and recommendations.
- 91% of the internal audit sections stated that they follow up on findings and recommendations of their department from external audit groups such as the Legislative Auditor.
- Only 39% of the internal audit sections utilize data mining software as an auditing tool, and only 23% utilize file management software developed for the audit industry.

## Scope and Methodology

Our office conducted this study to gain an understanding of the internal audit resources within the main departments in the Executive branch of state government. While it is not all-inclusive, it includes colleges and universities. Independent boards, commissions, and authorities are not included within this project. This project is not an audit, but a survey with a compilation of responses. Therefore, it does not conform to the standards and principles that we would have followed had it been an audit.

We sent out the survey in late August 2005 asking for financial data for fiscal year 2006. The events related to Hurricanes Katrina and Rita forced us to put this project aside for almost one year. While the information is for a prior fiscal year, we believe the overall issues are still pertinent.

We reviewed professional auditing literature, auditing standards, and obtained information from the Institute of Internal Auditors.

**Developing and administering the survey.** The survey's focus was directed at state entities within the Executive branch of Louisiana state government. First, we contacted state departments, offices, universities, and university systems and collected contact information regarding the various chief audit executives. Next, we developed and sent out the survey, which has three major areas of questions. These major areas are:

- Organizational Information – These questions were aimed at understanding the audit section's organizational structure.
- Audit Process Information – These questions addressed issues regarding the audit section's auditing process.
- Technology Information – These questions were aimed at determining the types of audit software used by the audit section.

**Compiling results.** When the survey responses were received, we compiled the data and developed this report. We also obtained information from independent sources to support any comments we make related to the survey results.

## Internal Auditing Defined

The Institute of Internal Auditors (an international professional association that promotes best practices, education and training for internal auditors) defines internal auditing as “an independent, objective assurance and consulting activity designed to add value and improve an organization’s operations.”

Internal auditors should, for example, determine whether:

- the department’s environment encourages control awareness
- realistic departmental goals and objectives are set
- written policies exist that describe prohibited activities and the action required whenever violations are discovered.
- appropriate transactions authorization policies are established, followed, and maintained
- policies, practices, procedures, reports and other mechanisms are developed to monitor activities and safeguard assets, particularly in high-risk areas
- communication channels provide management with adequate and reliable information
- recommendations need to be made for the establishment or enhancement of cost effective controls to help detect and/or deter fraud

An effective internal audit section designs methods to stop fraud **before** it occurs. According to a national auditing firm, internal audit’s starting point is to determine what fraud schemes and scenarios typically affect an organization’s industries and locations.

## Legal Basis for Internal Auditing

We found no general provision in Louisiana state law that requires internal auditors for state departments. There is only one statute that requires a state department to have internal audits. LSA-R.S. 30:2011(C) (1) (a) (i) requires the executive office of the secretary for the Department of Environmental Quality to provide for internal audits. Even without a statutory requirement, most state departments do have an internal audit function.

Usually, the annual appropriations act includes a preamble statement that suggests an internal auditor for departments with budget requests greater than \$30 million. Section 8(C) of the preamble of Act 17 of 2006 Regular Legislative Session (the Appropriations Act) states:

“The budget request of any agency with an appropriation level of thirty million dollars or more shall include within its existing table of organization the position of internal auditor.”

During our research, we found that the State of Texas adopted the Texas Internal Auditing Act in 1993. This act provides guidelines for a program of internal auditing. The act requires state agencies to conduct an internal auditing program if the state agency meets any of the following criteria:

1. Annual operating budget greater than \$10 million
2. More than 100 full-time equivalent employees as authorized by the General Appropriations Act; or
3. Receives and processes more than \$10 million in cash in a fiscal year.

Among many other provisions, the Texas Internal Auditing Act outlines the duties and qualifications of the internal auditor.

# Survey Results

The remainder of the report will summarize survey results in three broad areas:

1. Organizational Information
2. Auditing Processes
3. Technology Use

## Organizational Information

**To whom does the Chief Audit Executive report functionally?**

| Response   | No. of Responses |
|--|------------------|
| Audit Committee/Governing Board  | 17               |
| Department Secretary and/or Undersecretary/Superintendent  | 18               |
| Chief Executive Officer/Chancellor/President   | 16               |
| Department Commissioner  | 1                |
| Other  | 5                |
| <b>Note:</b> Some audit sections stated they report to multiple levels of the organization (i.e. report to the Audit Committee and the President). |                  |

As the table shows, 5 internal audit sections report to a level other than the agency head. Internal audit's independence is very important. Professional standards include the following requirements:

### *International Standards for the Professional Practice of Internal Auditing*

- Section 1100 – *Independence and Objectivity* states “The internal audit activity should be independent, and internal auditors should be objective in performing their work.”
- Section 1110 – *Organizational Independence* states “The chief audit executive should report to a level within the organization that allows the internal audit activity to fulfill its responsibilities.”

*The Institute of Internal Auditors' Practice Advisory 1110-2: Chief Audit Executive Reporting Lines* states the Chief Audit Executive should report functionally to the audit committee, board of directors, or other appropriate governing authority. For administrative purposes, the Chief Audit Executive should report directly to the chief executive officer of the organization.

INTERNAL AUDIT SECTION SURVEY

**What is the size of your staff (include support staff, such as secretaries and student workers) and how many staff members have certifications? (i.e. Certified Public Accountant, Certified Internal Auditor)**

| <b>Department/<br/>Agency Name</b>                  | <b>Staff<br/>Size</b> | <b>Certified<br/>Staff</b> |
|---|-----------------------|----------------------------|
| Dept. of Agriculture and Forestry                   | 1                     | 1                          |
| Dept. of Culture, Recreation and Tourism            | 1                     | 1                          |
| Dept. of Economic Development                       | 1                     | 1                          |
| Dept. of Education                                  | 7                     | 2                          |
| Dept. of Environmental Quality                      | 6                     | 2                          |
| Dept. of Health and Hospitals                       | 8                     | 2                          |
| Dept. of Insurance                                  | 1                     | 0                          |
| Dept. of Justice - Office of the Attorney General   | 1                     | 0                          |
| Dept. of Labor                                      | 7                     | 1                          |
| Dept. of Natural Resources                          | 2                     | 1                          |
| Dept. of Pub. Safety and Corrections, Public Safety | 1                     | 1                          |
| Dept. of Pub. Safety and Corrections, Youth Dev.    | 1                     | 1                          |
| Dept. of Revenue                                    | 11                    | 2                          |
| Dept. of Social Services                            | 5                     | 2                          |
| Dept. of Transportation and Development             | 14                    | 4                          |
| Dept. of Treasury                                   | 1                     | 1                          |
| Dept. of Wildlife and Fisheries                     | 1                     | 1                          |
| Governor's Office of Elderly Affairs                | 1                     | 1                          |
| La. State Employees Retirement System               | 7                     | 6                          |
| Office of Group Benefits                            | 3                     | 1                          |
| Office of Student Financial Assistance              | 7                     | 1                          |
| Secretary of State                                  | 1                     | 1                          |
| Teachers' Retirement System of La.                  | 5                     | 4                          |
| <b>Colleges and Universities</b>                    |                       |                            |
| Grambling State University                          | 4                     | 1                          |
| Louisiana. Community and Tech. College System       | 7                     | 5                          |
| Louisiana State University – Baton Rouge            | 4                     | 4                          |
| Louisiana State University System                   | 5                     | 2                          |
| Louisiana Tech University                           | 2                     | 1                          |
| LSU Health Sciences Center – HCSD                   | 9                     | 3                          |
| LSU Health Sciences Center – New Orleans            | 5                     | 2                          |
| LSU Health Sciences Center - Shreveport             | 5                     | 2                          |
| McNeese State University                            | 1                     | 1                          |
| Nicholls State University                           | 1                     | 0                          |
| Northwestern State University                       | 1                     | 1                          |
| Southeastern Louisiana University                   | 4                     | 3                          |
| Southern University – Baton Rouge                   | 4                     | 1                          |
| Southern University - New Orleans                   | 3                     | 1                          |
| Southern University – Shreveport                    | 3                     | 1                          |
| Southern University System                          | 5                     | 0                          |
| University of Louisiana at Lafayette                | 1                     | 1                          |
| University of Louisiana at Monroe                   | 2                     | 2                          |
| University of Louisiana System                      | 1                     | 1                          |
| University of New Orleans                           | 4                     | 3                          |

**How many training hours are provided to internal auditors annually?**

Professional development programs are essential for the internal audit staff to maintain the necessary technical expertise.

| <b>Response</b>     | <b>No. of Responses</b> | <b>% of Total</b> |
|---------------------|-------------------------|-------------------|
| 0 to 20             | 4                       | 9%                |
| 21 to 40            | 28                      | 65%               |
| 41 to 60            | 5                       | 12%               |
| 61 to 80            | 3                       | 7%                |
| Varies year to year | 3                       | 7%                |
| <b>Total</b>        | <b>43</b>               | <b>100%</b>       |

**What auditing standards have you adopted, if any?**

| <b>Response</b>  | <b>No. of Responses</b> | <b>% of Total</b> |
|--|-------------------------|-------------------|
| International Standards for the Professional Practice of Internal Auditing | 29                      | 67%               |
| Government Auditing Standards  | 5                       | 12%               |
| Both of the Above  | 7                       | 16%               |
| No Standards   | 2                       | 5%                |
| <b>Total</b>   | <b>43</b>               | <b>100%</b>       |

**What is your department's and audit section's estimated annual budget for fiscal year 2006?**

The annual budgets for all internal audit sections surveyed totaled \$9,914,908. This total amount does not include audit sections that did not respond to this question and agencies that did not respond to the survey. We did not audit this data.

INTERNAL AUDIT SECTION SURVEY

| <b>Department/Agency Name</b>                       | <b>Department</b> | <b>Internal Audit Section</b> |
|---|-------------------|-------------------------------|
| Dept. of Agriculture and Forestry                   | \$ 96,600,000     | No Answer                     |
| Dept. of Culture, Recreation and Tourism            | \$ 74,500,000     | \$ 125,000                    |
| Dept. of Economic Development                       | \$ 88,500,000     | \$ 57,000                     |
| Dept. of Education                                  | \$ 4,184,380,000  | \$ 351,900                    |
| Dept. of Environmental Quality                      | \$ 194,273,100    | \$ 469,000                    |
| Dept. of Health and Hospitals                       | \$ 6,500,000,000  | \$ 480,000                    |
| Dept. of Insurance                                  | \$ 28,644,978     | \$ 89,856                     |
| Dept. of Justice – Office of the Attorney General   | \$ 48,100,000     | No Answer                     |
| Dept. of Labor                                      | \$ 215,303,519    | \$ 359,917                    |
| Dept. of Natural Resources                          | \$ 144,132,196    | \$ 78,920                     |
| Dept. of Pub. Safety and Corrections, Public Safety | No Answer         | No Answer                     |
| Dept. of Pub. Safety and Corrections, Youth Dev.    | \$ 145,000,000    | No Answer                     |
| Dept. of Revenue                                    | \$ 87,281,222     | \$ 487,728                    |
| Dept. of Social Services                            | \$ 676,521,477    | \$ 375,000                    |
| Dept. of Transportation and Development             | \$ 438,493,047    | \$ 764,706                    |
| Dept. of Treasury                                   | \$ 14,869,560     | No Answer                     |
| Dept. of Wildlife and Fisheries                     | \$ 90,000,000     | \$ 81,384                     |
| Governor’s Office of Elderly Affairs                | \$ 41,800,608     | \$ 100,000                    |
| La. State Employees Retirement System               | \$ 38,114,404     | \$ 564,444                    |
| Office of Group Benefits                            | \$ 1,085,827,248  | \$ 271,494                    |
| Office of Student Financial Assistance              | \$ 169,764,737    | \$ 420,110                    |
| Secretary of State                                  | \$ 96,877,543     | \$ 89,610                     |
| Teachers’ Retirement System of La.                  | \$ 41,778,003     | \$ 562,220                    |
| <b>Colleges and Universities</b>                    |                   |                               |
| Grambling State University                          | \$ 51,534,080     | \$ 202,754                    |
| Louisiana Community and Tech. College System        | No Answer         | \$ 580,000                    |
| Louisiana State University – Baton Rouge            | \$ 374,008,927    | \$ 295,678                    |
| Louisiana State University System                   | \$ 3,000,000,000  | \$ 390,000                    |
| Louisiana Tech University                           | \$ 85,375,780     | \$ 105,133                    |
| LSU Health Sciences Center – HCSD                   | \$ 900,000,000    | \$ 600,000                    |
| LSU Health Sciences Center – New Orleans            | No Answer         | \$ 419,852                    |
| LSU Health Sciences Center – Shreveport             | No Answer         | \$ 239,147                    |
| McNeese State University                            | No Answer         | \$ 62,705                     |
| Nicholls State University                           | \$ 48,578,718     | \$ 76,203                     |
| Northwestern State University                       | \$ 86,058,147     | No Answer                     |
| Southern University – Baton Rouge                   | \$ 82,735,652     | \$ 284,023                    |
| Southern University - New Orleans                   | \$ 17,133,713     | \$ 99,317                     |
| Southern University – Shreveport                    | \$ 3,932,237      | \$ 127,952                    |
| Southern University System                          | \$ 138,779,550    | \$ 150,275                    |
| Southeastern Louisiana University                   | \$ 93,565,537     | \$ 200,615                    |
| University of Louisiana at Lafayette                | \$ 109,815,699    | No Answer                     |
| University of Louisiana at Monroe                   | \$ 117,146,292    | \$ 143,965                    |
| University of Louisiana System                      | \$ 2,575,000      | No Answer                     |
| University of New Orleans                           | \$ 131,735,984    | \$ 209,000                    |

**Does your office participate in peer review?**

| <b>Response</b> | <b>No. of Responses</b> | <b>% of Total</b> |
|-----------------|-------------------------|-------------------|
| Yes             | 17                      | 40%               |
| No              | 26                      | 60%               |
| <b>Total</b>    | <b>43</b>               | <b>100%</b>       |

**Does your office have an internal audit charter?**

| <b>Response</b> | <b>No. of Responses</b> | <b>% of Total</b> |
|-----------------|-------------------------|-------------------|
| Yes             | 40                      | 93%               |
| No              | 3                       | 7%                |
| <b>Total</b>    | <b>43</b>               | <b>100%</b>       |

**Do you have formal, written policies and procedures for your office?**

| <b>Response</b> | <b>No. of Responses</b> | <b>% of Total</b> |
|-----------------|-------------------------|-------------------|
| Yes             | 35                      | 81%               |
| No              | 8                       | 19%               |
| <b>Total</b>    | <b>43</b>               | <b>100%</b>       |

**Does your department have an audit committee?**

| <b>Response</b> | <b>No. of Responses</b> | <b>% of Total</b> |
|-----------------|-------------------------|-------------------|
| Yes             | 26                      | 60%               |
| No              | 17                      | 40%               |
| <b>Total</b>    | <b>43</b>               | <b>100%</b>       |

**If yes, has the audit committee adopted a charter?**

| <b>Response</b> | <b>No. of Responses</b> | <b>% of Total</b> |
|-----------------|-------------------------|-------------------|
| Yes             | 21                      | 81%               |
| No              | 5                       | 19%               |
| <b>Total</b>    | <b>26</b>               | <b>100%</b>       |

## Auditing Processes

Expect fraud and misconduct to occur no matter how thorough your department's antifraud program and controls may be. Every department should develop a standardized process for responding to allegations or suspicions of fraud. It should not wait until fraud is detected to develop an investigative process. In addition, state law [LSA-R.S. 24:523 (A)] requires "an agency head...who has actual knowledge of any misappropriation of the public funds or assets of his agency shall immediately notify, in writing, the legislative auditor and the district attorney of the parish in which the agency is domiciled of such misappropriation."

**Does your office prepare an annual work plan that covers the entire department?**

| Response     | No. of Responses | % of Total  |
|--------------|------------------|-------------|
| Yes          | 37               | 86%         |
| No           | 6                | 14%         |
| <b>Total</b> | <b>43</b>        | <b>100%</b> |

**If yes, is your work plan driven by a risk assessment?**

| Response     | No. of Responses | % of Total  |
|--------------|------------------|-------------|
| Yes          | 37               | 100%        |
| No           | 0                | 0%          |
| <b>Total</b> | <b>37</b>        | <b>100%</b> |

**If so, is your risk assessment formal (written and approved) or informal (no formal approvals required)?**

| Response     | No. of Responses | % of Total  |
|--------------|------------------|-------------|
| Formal       | 18               | 49%         |
| Informal     | 18               | 49%         |
| Both         | 1                | 2%          |
| <b>Total</b> | <b>37</b>        | <b>100%</b> |

Types of audits your office conducts:

| Internal Audits |                  |             |
|-----------------|------------------|-------------|
| Response        | No. of Responses | % of Total  |
| Yes             | 43               | 100%        |
| No              | 0                | 0%          |
| <b>Total</b>    | <b>43</b>        | <b>100%</b> |

| Compliance Audits |                  |             |
|-------------------|------------------|-------------|
| Response          | No. of Responses | % of Total  |
| Yes               | 41               | 95%         |
| No                | 2                | 5%          |
| <b>Total</b>      | <b>43</b>        | <b>100%</b> |

| Investigative Audits |                  |             |
|----------------------|------------------|-------------|
| Response             | No. of Responses | % of Total  |
| Yes                  | 37               | 86%         |
| No                   | 6                | 14%         |
| <b>Total</b>         | <b>43</b>        | <b>100%</b> |

| Operational Audits |                  |             |
|--------------------|------------------|-------------|
| Response           | No. of Responses | % of Total  |
| Yes                | 39               | 91%         |
| No                 | 4                | 9%          |
| <b>Total</b>       | <b>43</b>        | <b>100%</b> |

| Program Audits |                  |             |
|----------------|------------------|-------------|
| Response       | No. of Responses | % of Total  |
| Yes            | 33               | 77%         |
| No             | 10               | 23%         |
| <b>Total</b>   | <b>43</b>        | <b>100%</b> |

| Other Types of Audits |                  |             |
|-----------------------|------------------|-------------|
| Response              | No. of Responses | % of Total  |
| Yes                   | 10               | 23%         |
| No                    | 33               | 77%         |
| <b>Total</b>          | <b>43</b>        | <b>100%</b> |

Do you conduct audits of your department's information system activities?

| Information System Audits |                  |             |
|---------------------------|------------------|-------------|
| Response                  | No. of Responses | % of Total  |
| Yes                       | 25               | 58%         |
| No                        | 18               | 42%         |
| <b>Total</b>              | <b>43</b>        | <b>100%</b> |

**Do you address programmatic issues such as whether or not your department's program staff have and adhere to policies and procedures?**

| <b>Response</b> | <b>No. of Responses</b> | <b>% of Total</b> |
|-----------------|-------------------------|-------------------|
| Yes             | 38                      | 88%               |
| No              | 5                       | 12%               |
| <b>Total</b>    | <b>43</b>               | <b>100%</b>       |

**Do you address administrative issues such as time and attendance?**

| <b>Response</b> | <b>No. of Responses</b> | <b>% of Total</b> |
|-----------------|-------------------------|-------------------|
| Yes             | 38                      | 88%               |
| No              | 5                       | 12%               |
| <b>Total</b>    | <b>43</b>               | <b>100%</b>       |

**Do you conduct audits of your department's contractors, grantees, or other third parties?**

| <b>Response</b> | <b>No. of Responses</b> | <b>% of Total</b> |
|-----------------|-------------------------|-------------------|
| Yes             | 29                      | 67%               |
| No              | 14                      | 33%               |
| <b>Total</b>    | <b>43</b>               | <b>100%</b>       |

**Do you have unfettered access to all department properties and facilities?**

| <b>Response</b> | <b>No. of Responses</b> | <b>% of Total</b> |
|-----------------|-------------------------|-------------------|
| Yes             | 43                      | 100%              |
| No              | 0                       | 0%                |
| <b>Total</b>    | <b>43</b>               | <b>100%</b>       |

**Do you have unfettered access to all department personnel?**

| <b>Response</b> | <b>No. of Responses</b> | <b>% of Total</b> |
|-----------------|-------------------------|-------------------|
| Yes             | 43                      | 100%              |
| No              | 0                       | 0%                |
| <b>Total</b>    | <b>43</b>               | <b>100%</b>       |

**Do you have unfettered access to all department data both paper files and electronic files (including data that is statutorily declared confidential)?**

| <b>Response</b> | <b>No. of Responses</b> | <b>% of Total</b> |
|-----------------|-------------------------|-------------------|
| Yes             | 43                      | 100%              |
| No              | 0                       | 0%                |
| <b>Total</b>    | <b>43</b>               | <b>100%</b>       |

**Do you prepare and issue formal written reports?**

| <b>Response</b> | <b>No. of Responses</b> | <b>% of Total</b> |
|-----------------|-------------------------|-------------------|
| Yes             | 42                      | 98%               |
| No              | 1                       | 2%                |
| <b>Total</b>    | <b>43</b>               | <b>100%</b>       |

**Do you obtain written responses from your auditees?**

| <b>Response</b> | <b>No. of Responses</b> | <b>% of Total</b> |
|-----------------|-------------------------|-------------------|
| Yes             | 38                      | 88%               |
| No              | 5                       | 12%               |
| <b>Total</b>    | <b>43</b>               | <b>100%</b>       |

**Does your office follow up on findings and recommendations to determine whether auditees have taken proper corrective action?**

| <b>Response</b> | <b>No. of Responses</b> | <b>% of Total</b> |
|-----------------|-------------------------|-------------------|
| Yes             | 42                      | 98%               |
| No              | 1                       | 2%                |
| <b>Total</b>    | <b>43</b>               | <b>100%</b>       |

**Does your office follow up on findings and recommendations from external audits of your department (i.e., Legislative Auditor findings)?**

| <b>Response</b> | <b>No. of Responses</b> | <b>% of Total</b> |
|-----------------|-------------------------|-------------------|
| Yes             | 39                      | 91%               |
| No              | 4                       | 9%                |
| <b>Total</b>    | <b>43</b>               | <b>100%</b>       |

## Technology Use

Do you use any type of data mining software? If so, what type?

| Response                     | No. of Responses | % of Total  |
|------------------------------|------------------|-------------|
| Audit Command Language (ACL) | 16               | 37%         |
| Other – Business Objects     | 1                | 2%          |
| None                         | 26               | 61%         |
| <b>Total</b>                 | <b>43</b>        | <b>100%</b> |

Do you use any type of audit software? If so, what type?

| Response              | No. of Responses | % of Total  |
|-----------------------|------------------|-------------|
| AutoAudit for Windows | 10               | 23%         |
| Other – In-House      | 1                | 2%          |
| None                  | 32               | 75%         |
| <b>Total</b>          | <b>43</b>        | <b>100%</b> |



# APPENDIX A



## RESPONDENTS' CONTACT INFORMATION



## Respondents' Contact Information

| Department/<br>Agency Name                          | Chief Audit Executive | E-Mail<br>Address                 |
|---|-----------------------|-----------------------------------|
| Dept. of Agriculture and Forestry                   | Corinne Brousseau     | cbrousseau@ldaf.state.la.us       |
| Dept. of Culture, Recreation and Tourism            | Linda McNeil          | lmcneil@crt.state.la.us           |
| Dept. of Economic Development                       | William Burch         | wburch@la.gov                     |
| Dept. of Education                                  | Dudley Garidel, Jr.   | Dudley.Garidel@la.gov             |
| Dept. of Environmental Quality                      | Tim Leger             | tim.leger@la.gov                  |
| Dept. of Health and Hospitals                       | Gwen Johnson          | gbjohnso@dhh.la.gov               |
| Dept. of Insurance                                  | Nancy Vogt            | nvogt@ldi.state.la.us             |
| Dept. of Justice - Office of the Attorney General   | Kristy Elliott        | elliottk@ag.state.la.us           |
| Dept. of Labor                                      | Douglas Woolfolk      | dwoolfolk@ldol.state.la.us        |
| Dept. of Natural Resources                          | Rachel Newman         | Rachel.newman@la.gov              |
| Dept. of Pub. Safety and Corrections, Public Safety | Denise Autin          | denise.autin@dps.la.gov           |
| Dept. of Pub. Safety and Corrections, Youth Dev.    | Patrick Bateman       | pbateman@oyd.louisiana.gov        |
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- Call the Office of State Inspector General at (225) 342-4262