

CHILD SUPPORT ENFORCEMENT

DEPARTMENT OF CHILDREN
AND FAMILY SERVICES

PERFORMANCE AUDIT SERVICES

Issued November 26, 2025

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November 26, 2025

The Honorable J. Cameron Henry, Jr.,
President of the Senate
The Honorable Phillip R. Devillier,
Speaker of the House of Representatives

Dear Senator Henry and Representative DeVillier:

The purpose of this report was to provide information about the Department of Children and Family Services' (DCFS) Child Support Enforcement (CSE) program. The report also provides the results of our evaluation of the department's child support case review process.

We found the number of child support cases in Louisiana decreased by 36,307 (14.1%), from 258,357 in federal fiscal year 2020 to 222,050 in 2024, which aligns with the national trend.

We also found that DCFS increased the percentage of current child support collected from 52.3% to 55.8% from federal fiscal years 2020 to 2024, collecting and distributing a total of \$2.2 billion during that timeframe. However, Louisiana ranked 52nd out of 54 states and territories in the collection of current child support and 47th out of 54 states and territories in the collection of past-due child support in federal fiscal year 2024.

The department intercepted an average of \$8.3 million per year in insurance claims for delinquent noncustodial parents during state fiscal years 2021 through 2025. In federal fiscal year 2024, the total past-due child support in Louisiana was \$2.0 billion.

We found as well that DCFS retained \$70.9 million in child support payments during state fiscal years 2021 through 2025 to reimburse federal and state governments for Temporary Assistance to Needy Families cash assistance, Foster Care, and Medicaid programs, in accordance with law.

DCFS also improved its cost effectiveness in federal fiscal year 2024 and ranked 24th out of 54 states and territories.

In evaluating the department's case review process, we found that while quarterly CSE case reviews are an important quality assurance mechanism, DCFS

did not monitor its staff during state fiscal years 2022 through 2025 to ensure they conducted case reviews in accordance with policy and procedures.

We also found that DCFS did not maintain complete or accurate case review data for reviews conducted by regional staff during state fiscal years 2022 through 2025. According to DCFS, 2,033 (25.5%) of 7,975 cases reviewed by regional staff during state fiscal year 2025 had errors.

In addition, 113 (33.5%) of 337 cases reviewed by DCFS Program Integration staff for district attorney caseworkers during state fiscal year 2025 had errors.

We found, too, that DCFS had not established procedures to assess the effectiveness of the case review process, including how results are analyzed, reported, and used.

The report contains our findings and recommendations. I hope this report will benefit you in your legislative decision-making process.

We would like to express our appreciation to the Louisiana Department of Children and Family Services for its assistance during this audit.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

MJW/aa

Louisiana Legislative Auditor

Michael J. “Mike” Waguespack, CPA



Child Support Enforcement Department of Children and Family Services

November 2025

Audit Control # 40240021

Introduction

This report provides information on Louisiana’s Child Support Enforcement (CSE) program, administered by the Louisiana Department of Children and Family Services (DCFS). In addition, we evaluated DCFS’s child support case review process. We conducted this audit because DCFS distributed \$2.2 billion in child support for an average of 233,069¹ children each year during federal fiscal years 2020 through 2024.² The purpose of this money is to support the basic needs of children such as housing, food, and healthcare. Research describes other valuable impacts, including increased stability and reduced poverty for children.³ For federal fiscal year 2024, Louisiana ranked 52nd out of 54 states and territories for the collection of current child support, and ranked 47th for the collection of past-due child support.⁴

The **Child Support** program puts children first, using a family-centered approach by helping parents assume responsibility for the economic and social well-being, health, and stability of their children and providing resources and support to families.

The Child Support program is a federal program that was established in 1975 and is administered by the federal Office of Child Support Services (OCSS) and implemented by states. Child support is a legal obligation that requires noncustodial parents to provide financial assistance for children who reside with their custodial parents (*see text box at right*). The amount of child support is generally set by courts using guidelines⁵ approved by the legislature.

A **custodial parent** is the one who provides the primary home for the child and is responsible for their daily care and decision-making. A **noncustodial parent** is the other parent, who does not live with the child full-time but still has legal rights and responsibilities including visitation and child support.

¹ Only includes IV-D cases (under Title IV-D of the Social Security Act). Child support cases are either IV-D or non-IV-D. IV-D cases receive DCFS services such as establishing paternity, locating parents, and enforcing orders. Non-IV-D cases are handled privately but use the state’s collection system. This report and the federal data in this report pertain to IV-D cases.

² Federal fiscal year 2024 is the most recent year that federal data is available.

³ <https://www.urban.org/sites/default/files/publication/62036/309299-To-What-Extent-Do-Children-Benefit-from-Child-Support-.PDF> and <https://www.cbpp.org/sites/default/files/10-8-24tanf.pdf>

⁴ Rank calculated by the LLA using data from <https://acf.gov/css/policy-guidance/fy-2024-preliminary-data-report-and-tables>

⁵ Louisiana Revised Statutes (La R.S.) 9:315-9:315.20

DCFS is responsible for locating noncustodial parents, establishing paternity, collecting and distributing court-ordered child support payments, and enforcing the court-ordered payments. Common enforcement actions include income assignment (garnishing wages), suspending driver's licenses, and intercepting tax returns and lottery winnings. See Appendix C for an overview of the child support process including enforcement actions.

As of September 2025, CSE services are administered by approximately 424 DCFS caseworkers at 12 regional offices across the state. DCFS also contracts with 38 District Attorneys (DAs) across the state for approximately 301 DA caseworkers who provide CSE services.⁶ During state fiscal years 2022 through 2025, average annual expenditures for CSE were \$98.4 million, with \$45.6 million, or 46.3%, spent on personnel costs during state fiscal year 2025. Individual states and the federal government share the costs of child support programs, with the federal government reimbursing states for 66.0% of administrative costs.

OCSS monitors state child support programs in various ways, such as tracking states' performance compared to set benchmarks/goals, and reports annual performance on a range of program statistics related to case counts and collections.⁷ We used this federal data to provide information about DCFS's performance compared to other states and the nation overall. In addition, DCFS performs quality assurance activities, including reviewing child support cases to identify and address errors. We evaluated DCFS's case review process and whether the results are used to improve program performance.

The objectives of this audit were:

- 1. To provide information about Louisiana's Child Support Enforcement program and compare it to other states.**
- 2. To evaluate whether DCFS ensures compliance with, assesses effectiveness of, and uses results from its case review process to improve overall CSE performance.**

Our results are summarized on the next page and discussed in detail throughout the remainder of the report. Appendix A contains DCFS's response, and Appendix B contains our scope and methodology. Appendix C contains an overview of the child support enforcement process.

⁶ The specific services that each DA office provides varies based on the services agreed upon in a contract with DCFS.

⁷ *OCSS Federal Fiscal Year 2024 Child Support Services Preliminary Report*, OCSS 2025, <https://acf.gov/css/policy-guidance/fy-2024-preliminary-data-report-and-tables>

Objective 1: To provide information about Louisiana's Child Support Enforcement program and compare it to other states.

Overall, Louisiana's child support program ranks low relative to other states in the collection of child support. Specifically, we found the following:

- **The number of child support cases in Louisiana decreased by 36,307 (14.1%), from 258,357 in federal fiscal year 2020 to 222,050 in 2024, which aligns with the national trend.** According to DCFS, the decrease in cases is due to reduced participation in federal assistance programs, specifically Temporary Assistance for Needy Families (TANF) and a decrease in Medicaid referrals.
- **DCFS increased the percentage of current child support collected from 52.3% to 55.8% from federal fiscal years 2020 to 2024. However, Louisiana ranked 52nd out of 54 states and territories in the collection of current child support and 47th out of 54 states and territories in the collection of past-due child support in federal fiscal year 2024.** DCFS collected and distributed \$2.2 billion in child support payments during federal fiscal years 2020 through 2024.
- **DCFS intercepted an average of \$8.3 million per year in insurance claims for delinquent noncustodial parents during state fiscal years 2021 through 2025. However, DCFS could potentially increase the amount of arrears collected via insurance intercepts if insurance companies that operate in Louisiana were required to share insurance claims data, thus enabling the department to identify and intercept claims for noncustodial parents with past-due child support.** In federal fiscal year 2024, the total past-due child support in Louisiana was \$2.0 billion. Currently, at least 12 states have laws that require insurance claims be reported prior to an insurer paying the claim.
- **In accordance with law, DCFS retained \$70.9 million in child support payments during state fiscal years 2021 through 2025 to reimburse federal and state governments for TANF cash assistance, Foster Care, and Medicaid programs.** Certain families receiving TANF cash assistance or Foster Care services must have a child support case and assign their rights for child support payments to the state. This means that the custodial parent does not receive child support payments that the state retains to reimburse itself for the cost of TANF assistance that the family is receiving.

- **DCFS improved cost effectiveness in federal fiscal year 2024 and ranked 24th out of 54 states and territories for cost effectiveness that year. DCFS's CSE expenditures increased by \$14.1 million (16.3%), from \$86.4 million in state fiscal year 2022 to \$100.5 million in 2025 due, in part, to increased information technology and personnel costs.** For federal fiscal year 2024, Louisiana's cost effectiveness measure was \$4.51, meaning Louisiana collected approximately \$4.51 in child support for every \$1.00 spent operating the program. The national average for cost effectiveness in federal fiscal year 2024 was \$4.24.

Our findings and recommendations are discussed in more detail in the following sections.

The number of child support cases in Louisiana decreased by 36,307 (14.1%), from 258,357 in federal fiscal year 2020 to 222,050 in 2024, which aligns with the national trend. According to DCFS, the decrease in cases is due to reduced participation in federal assistance programs, specifically Temporary Assistance for Needy Families (TANF), and a decrease in Medicaid referrals.

Nationwide, child support cases declined 11.8% during federal fiscal years 2020 through 2024. Similarly, the number of child support cases in Louisiana decreased during the same time period by 36,307 (14.1%), from 258,357 to 222,050. The decrease in cases is due, in part, to reduced participation in federal assistance programs, specifically TANF (see *text box at right*). According to DCFS, case numbers also decreased due to a decrease in Medicaid referrals.

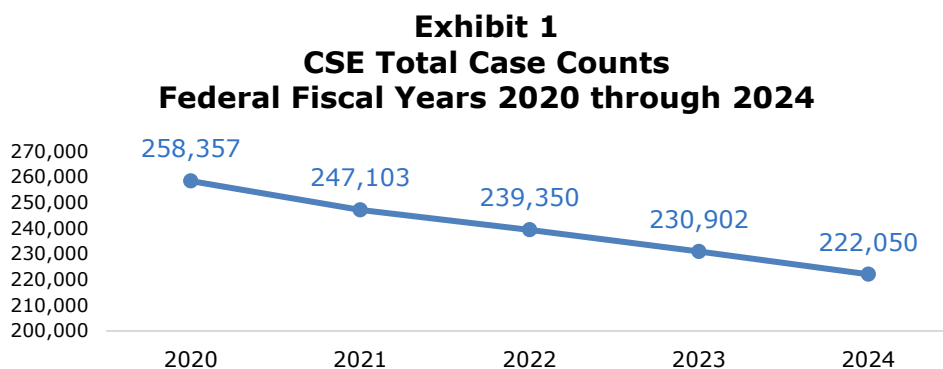
TANF includes two cash assistance programs: **Family Independence Temporary Assistance Program**, which provides cash assistance to needy families, and the **Kinship Care Subsidy Program**, which provides cash assistance to caregivers who have legal guardianship of minor relatives.

According to DCFS, the decrease in cases is due to reduced participation in federal assistance programs, specifically TANF cases. State law⁸ requires certain TANF cash assistance participants to participate in the child support program. Nationally, TANF cash assistance participation shrank by approximately 63.0% between 2010 and 2022.⁹ This decline in TANF participation is due, in part, to welfare reform, which

⁸ La R.S. 46:236.1.2 (TANF); other programs also require participation including Foster Care per La R.S. 46:51.1.1 and the Kinship Care Subsidy Program per La R.S. 46:237.

⁹ *Overall TANF Caseload Declined between 2010 and 2022*, Chapin Hall 2024
<https://www.chapinhall.org/research/overall-tanf-caseload-declined-between-2010-and-2022/>

instituted stricter eligibility requirements and shorter time limits for benefits.¹⁰ In Louisiana, the number of child support cases for individuals currently or formerly enrolled in TANF cash assistance programs decreased 27,751 (26.1%), from 106,413 in federal fiscal year 2020 to 78,662 in 2024. Exhibit 1 shows the total number of child support cases in Louisiana during federal fiscal years 2020 through 2024.



Source: Prepared by legislative auditor's staff using OCSS federal fiscal year 2024 Child Support Services Preliminary Report.

According to DCFS, the number of cases has also decreased due to fewer Medicaid referrals. Medicaid rules require that custodial parents enrolled in Medicaid cooperate with the child support program. The Louisiana Department of Health (LDH) refers Medicaid participants to DCFS so that CSE can establish and process a child support case. According to DCFS, changes to the Medicaid application process reduced the amount of information that LDH is required to obtain about each Medicaid applicant; specifically, LDH no longer collects the name of both parents. According to DCFS, its CSE system requires both parents' names in order to create a child support case, and the system does not accept referrals that are missing this information. As a result, the number of referrals and the number of child support cases for Medicaid participants has decreased.

Recommendation 1: DCFS should work with LDH to ensure that all eligible Medicaid cases are appropriately referred to DCFS.

Summary of Management's Response: DCFS agreed with this recommendation and stated that it is coordinating with LDH to ensure compliance with federal referral requirements by improving the accuracy and completeness of Medicaid referrals. DCFS will also implement any necessary procedural or system adjustments to support timely and accurate referral exchange between the agencies. The goal is to complete this work by July 1, 2026, though full implementation may extend beyond that date. See Appendix A for DCFS' full response.

¹⁰ <https://childsupportresearch.org/Building-the-Next-Generation-of-Child-Support-Policy-Research.pdf>

DCFS increased the percentage of current child support collected from 52.3% to 55.8% from federal fiscal years 2020 to 2024. However, Louisiana ranked 52nd out of 54 states and territories in the collection of current child support and 47th out of 54 states and territories in the collection of past-due child support in federal fiscal year 2024.¹¹

DCFS collected and distributed \$2.2 billion in child support payments during federal fiscal years 2020 through 2024. OCSS monitors states' performance in various ways, such as tracking states' performance compared to set performance indicators and reporting annual performance on a range of program statistics related to collections.¹² We used this federal data to provide information about DCFS's performance in Louisiana compared to other states and the nation overall.

DCFS increased the percentage of current child support collected from 52.3% in federal fiscal year 2020 to 55.8% in 2024 but ranked 52nd out of 54 states and territories in the collection of current child support for federal fiscal year 2024.

States comparable to Louisiana based on case count include Kentucky, which ranked 36th; Mississippi, which ranked 54th; and New Jersey, which ranked 19th in current collections. DCFS collected an average of 52.9% of current child support during federal fiscal years 2020 through 2024 compared to 65.6% nationally. Exhibit 2 shows current child support collections in Louisiana during federal fiscal years 2020 through 2024.

Current child support collections are the regular ongoing monthly payments.

Arrears are the amount of overdue child support a noncustodial parent owes.

Exhibit 2 DCFS Current Child Support Collections (in millions) Federal Fiscal Years 2020 through 2024					
Measure	2020	2021	2022	2023	2024
Current Support Due	\$568.1	\$552.4	\$538.9	\$527.8	\$523.2
Collected and Distributed	\$297.2	\$279.1	\$275.9	\$287.2	\$291.9
% Collected	52.3%	50.5%	51.2%	54.4%	55.8%
National Average	66.2%	66.9%	64.6%	65.0%	65.3%
Source: Prepared by legislative auditor's staff using OCSS federal fiscal year 2024 Child Support Services Preliminary Report.					

¹¹ Rank calculated by the LLA using data from <https://acf.gov/css/policy-guidance/fy-2024-preliminary-data-report-and-tables>

¹² OCSS Federal Fiscal Year 2024 Child Support Services Preliminary Report, OCSS 2025, <https://acf.gov/css/policy-guidance/fy-2024-preliminary-data-report-and-tables>

According to DCFS, it struggles more than other states to collect current child support because of Louisiana's high poverty rate and low median household income. Based on 2019 through 2023 federal estimates, the individual poverty rate in Louisiana is comparably high at 18.9% (the national poverty rate is 12.4%), while the state's median household income is comparably low at \$60,023 (the national median household income is \$78,538). DCFS also explained that the amount of support owed in Louisiana is higher than other states, partly due to mandatory minimum child support amounts that existed until 2024. Prior to 2024, Louisiana law set a mandatory minimum child support award of \$100 per month, regardless of income. In response to a federal rule established in 2016 that requires support orders to be based on the noncustodial parents' "earnings, income, and other evidence of ability to pay," Act 24 of the 2023 Regular Legislative Session¹³ repealed the mandatory minimum effective January 1, 2024, and courts now must base support orders on the noncustodial parent's actual ability to pay. According to DCFS, this change applies only to new orders established after January 1, 2024, while existing orders must be modified through a formal process. As a result, many child support orders may still exceed a noncustodial parent's ability to pay, which impacts Louisiana's collection rate.

Research shows that child support agencies struggle to collect payments because noncustodial parents can be difficult to locate, may have no income because they are unemployed, or report that their income is too low to have the ability to pay child support.¹⁴ In addition, gig economy work makes it difficult for child support agencies to intercept income, because employers in Louisiana are not required to report independent contractors (gig workers) to the Louisiana Directory of New Hires,¹⁵ which DCFS uses to locate noncustodial parents. According to DCFS, another emerging challenge is the growing use of non-cash payment platforms such as Venmo or Cash App, which makes it difficult for DCFS to identify or collect income.

According to DCFS and research, practices that improve collections include employment programs and parental engagement programs.¹⁶ Examples of practices that DCFS has employed include:

- An **employment and training program** for both custodial and noncustodial parents actively engaged in a child support case that provides job readiness, training, education, and employment support to help parents become more self-sufficient and capable of fulfilling their support obligations. For state fiscal year 2025, DCFS provided employment and training services to 2,603 participants and collected \$333,977 in child support from these participants. Effective July 31,

¹³ <https://legis.la.gov/legis/ViewDocument.aspx?d=1328147>

¹⁴ <https://legal.thomsonreuters.com/blog/the-key-to-child-support-enforcement-success/> and <https://aspe.hhs.gov/reports/assessing-child-support-arrears-nine-large-states-nation>

¹⁵ La R.S. 46:236.14 require all employers to report new/rehired employees within 20 days of hire to the Louisiana Directory of New Hires but does not require that independent contractors be reported as new hires.

¹⁶ <https://www.ncsl.org/human-services/child-support-and-employment-services>

2025, DCFS ended this program because OCSS did not approve DCFS to continue it.

- An **access and visitation program** specifically aimed at helping parents establish or restore meaningful engagement with their children through mediation and voluntary visitation agreements, legal advocacy (without charging application fees), and facilitating court-assisted access to children. This program is available to parents in East Baton Rouge, Jefferson, and Orleans Parishes. For state fiscal year 2025, DCFS provided access and visitation services to 230 participants (including custodial parents, noncustodial parents, and children) and obtained 25 parenting plans.

In addition, Pennsylvania's child support agency developed a "payment score calculator" similar to a credit score that uses predictive analytics to score the likelihood that a noncustodial parent will pay child support. This allows Pennsylvania to focus resources on the noncustodial parents that are highly likely to not pay. Pennsylvania ranked first in current collections in federal fiscal year 2024, collecting 82.6% of current support owed.

DCFS collected arrears on 55.9% of cases in federal fiscal year 2024, a decrease of 9.2% from 65.1% of cases in 2020, and Louisiana ranked 47th out of 54 states and territories in the collection of past-due child support for federal fiscal year 2024. When a noncustodial parent does not fully pay their obligation, they accrue arrears, which is the outstanding or overdue child support owed. The arrears owed does not go away, even after a child support case is closed. DCFS collected arrears on an average of 58.1% of cases with arrears during federal fiscal years 2020 through 2024 compared to 66.8% of cases nationally. In federal fiscal year 2024, Louisiana ranked 47th for percentage of cases paying towards arrears out of 54 states and territories. States comparable to Louisiana based on case count include Kentucky, which ranked 39th; Mississippi, which ranked 44th; and New Jersey, which ranked 14th in arrears collections. OCSS does not track the percentage of arrears due that states collect; however, we calculated that DCFS collected an average of 7.4% of arrears due during federal fiscal years 2020 through 2024. Exhibit 3 shows arrears collections in Louisiana during federal fiscal years 2020 through 2024.

Exhibit 3 DCFS Arrears Collections (in millions) Federal Fiscal Years 2020 through 2024					
Measure	2020	2021	2022	2023	2024
Arrears Due	\$1,965.2	\$2,005.4	\$1,994.8	\$2,010.1	\$2,009.0
Collected and Distributed	\$183.5	\$157.6	\$144.4	\$121.2	\$129.1
% Arrears Dollars Collected	9.3%	7.9%	7.2%	6.0%	6.4%
% of Arrears Cases Collected	65.1%	59.4%	55.1%	54.9%	55.9%
National Average % of cases	73.0%	69.3%	64.7%	63.8%	63.1%
Source: Prepared by legislative auditor's staff using OCSS federal fiscal year 2024 Child Support Services Preliminary Report.					

According to DCFS, Louisiana struggles to collect arrears for the same reasons that it struggles to collect current child support, as explained previously. In addition, DCFS noted certain state-specific practices that contribute to higher child support arrears in Louisiana compared to other states. Louisiana courts may order retroactive payments prior to the date the child support order is established, and DCFS does not fully use some enforcement tools it has, such as property liens, asset seizures, and collections from oil and gas leases. Finally, because most DA offices in Louisiana do not handle administrative enforcement (license suspensions, tax intercepts, etc.), CSE regional offices carry heavier enforcement caseloads than in other states, which limits the effectiveness of enforcement actions.

Research shows that practices that improve collection of arrears include avoiding arrears before they start, automated wage withholding, and a range of programs that provide debt relief for noncustodial parents.¹⁷ As previously discussed, because new support orders are set based on the noncustodial parents' ability to pay, arrears are minimized. In addition, DCFS uses automated wage withholding; in federal fiscal year 2024, \$301.5 million (71.6%) of \$421.0 million in total distributed collections was from wage withholding. Debt relief programs in other states include caps on arrears for noncustodial parents living below the poverty level (e.g., New York); and debt reduction when noncustodial parents make consistent payments or participate in employment, education, or training programs (e.g., Maryland and Virginia).

According to DCFS, the shift to a family-centered approach to child support enforcement has resulted in fewer enforcement actions,¹⁸ such as civil contempt charges, because caseworkers must prove that the noncustodial parent has the ability to pay child support before DCFS can sanction that parent for failure to pay. As a result, DCFS has collected less because the process to prove ability to pay is lengthy and complex. While all states must adhere to the "ability to pay" requirement, states could implement this requirement in different ways. According to DCFS, it recently revised its policy to reduce the limitations on the use of civil contempt as an enforcement tool. See Appendix C for an overview of the child support enforcement process including the family-centered approach.

Since 2017, OCSS has required a **family-centered approach** to child support enforcement in which caseworkers must assess the noncustodial parent's ability to pay prior to applying enforcement actions.

Recommendation 2: DCFS should explore other practices to increase child support collections.

Summary of Management's Response: DCFS agreed with this recommendation and stated that it is seeking legislation that would require insurance companies to check whether a parent owes past-due child support before issuing a settlement payment. DCFS is also reviewing policies to remove barriers to enforcement and is looking at expanding current tools to

¹⁷ https://www.gao.gov/assets/gao-02-349.pdf?utm_source=chatgpt.com and <https://ascend.aspeninstitute.org/an-evidence-based-approach-to-child-support/>

¹⁸ DCFS does not track the number of enforcement actions.

include the OCSS Insurance Match and the Federally Assisted State Transmitted (FAST) Levy Program. See Appendix A for DCFS's full response.

DCFS intercepted an average of \$8.3 million per year in insurance claims for delinquent noncustodial parents during state fiscal years 2021 through 2025. However, DCFS could potentially increase the amount of arrears collected via insurance intercepts if insurance companies that operate in Louisiana were required to share insurance claims data, thus enabling the department to identify and intercept claims for noncustodial parents with past-due child support.

When a noncustodial parent is delinquent and owes arrears, state law¹⁹ authorizes DCFS to intercept payments made to the noncustodial parent by any person, private entity, or government, including payments for insurance claims.²⁰ DCFS intercepted an average of \$8.3 million per year in insurance claims for delinquent noncustodial parents during state fiscal years 2021 through 2025.²¹ According to DCFS, the most common insurance claims intercepted are casualty and workers' compensation. Exhibit 4 shows the amount of insurance claims intercepted for child support arrears during state fiscal years 2021 through 2025.

DCFS could potentially increase the amount of arrears collected via insurance intercepts if insurance companies that operate in Louisiana were required to share insurance claims data prior to paying claims. DCFS intercepts insurance claims by participating in an insurance data match program called the

Exhibit 4 DCFS Intercepted Insurance Payments State Fiscal Years 2021 through 2025	
Fiscal Year	Payment
2021	\$7,167,516
2022	8,496,946
2023	8,852,433
2024	9,444,017
2025	7,713,678
Average	\$8,334,918
Source: Prepared by legislative auditor's staff using data provided by DCFS.	

¹⁹ La R.S. 46.236.1.1, La R.S. 46:236.3, and La R.S. 46.236.15(D)

²⁰ Not all insurance claims can be intercepted by DCFS. Per state law La R.S. 13.3881, the proceeds from a property insurance policy received as a result of damage caused by a gubernatorially-declared disaster may be considered exempt from interception, depending on type of property and amount of claim.

²¹ This amount only includes intercepts via the Child Support Lien Network (CSLN). DCFS also participates in a federal insurance data match, but the department does not track the amount of insurance intercepts received via that program.

Child Support Lien Network (CSLN).²² CSLN and other insurance data match programs work by comparing lists of delinquent noncustodial parents provided by state child support agencies to lists of claimants provided by insurance companies. When there is a match, CSLN notifies both the state child support agency and the insurance company, and provides instructions to the insurance company for steps to follow to collect on behalf of the state child support agency.

Total arrears due in Louisiana in federal fiscal year 2024 was \$2.0 billion. DCFS collected an average of 7.4% of total arrears due during federal fiscal years 2020 through 2024. Arrears collections could increase if insurance claim reporting was mandated by state law.

In Louisiana, state law²³ compels insurance companies to surrender assets held on behalf of noncustodial parents. However, state law does not currently compel insurance companies to report insurance claims to DCFS or to an insurance data match system, such as CSLN, before paying claims. This gap limits DCFS's ability to intercept insurance claims for delinquent noncustodial parents because the department may not be aware of the insurance claim.

Currently, at least 12 states²⁴ have laws that require insurance companies to share claims data so that the child support agency is able to identify and intercept claims for noncustodial parents with past-due child support. For example:

- Washington requires insurance companies to exchange information with the Division of Child Support no later than 10 days after opening a tort liability claim in excess of \$500 for bodily injury or wrongful death, a workers' compensation claim, or a claim under a life insurance policy.
- Colorado requires insurance companies to participate in the CSLN insurance data match, or similar program, to facilitate potential claim payments, awards, or settlements. Insurance payments more than \$1,000 are to be intercepted for personal injury under a policy for liability, wrongful death, workers' compensation, or life insurance claims.
- Oklahoma requires insurers to report any claims of \$500 or more for personal injury, wrongful death, or workers' compensation to the Oklahoma Department of Human Services. Insurers can elect to supply information about the claimant directly to the state or to participate in the state's insurance data match reporting system.

²² CSLN was established nationwide by the State of Rhode Island in 1999 in response to a state law (RI ST 27-57.1-1) requiring insurance claims to be intercepted for child support arrears. CSLN currently has 32 state members, including Louisiana (<https://www.childsupportliens.com/>).

²³ La R.S. 46.236.1.4 and La R.S. 46.236.13

²⁴ California, Colorado, Delaware, Massachusetts, Nevada, New Jersey, New York, Oklahoma, Oregon, Rhode Island, Texas, and Washington.

A 2020 Washington performance audit²⁵ found that states increased collections by approximately 50% to 350% by requiring insurance claims reporting. For example, Colorado reported that within two years of passing legislation requiring insurance claims reporting, the state more than tripled its collections from insurance intercepts. In Washington, collections more than doubled, from nearly \$1.7 million in 2021 to just over \$3.5 million in 2022 after new legislation was passed that required insurance companies to participate in an insurance data match program. If insurance claims reporting was mandated by law in Louisiana, it is likely that collections would increase.

When implementing mandatory reporting, there are a number of issues to consider, such as the types of insurance claims that can be intercepted, the minimum dollar threshold to intercept, whether to allow other lienholders to retain reasonable costs and fees, and how the law will be enforced. For example, the minimum dollar threshold of an insurance claim interception written into state law ranges from no minimum threshold to claims in excess of \$2,000. All 12 of the states with mandatory insurance claims reporting laws allow for other costs and fees to be paid before child support arrears, such as medical expenses and attorneys' fees, although the type of fee payments allowed by state law varies. There is also variation in the enforcement mechanisms to penalize insurance companies that do not cooperate, with many states having no enforcement remedies in state law. DCFS should work closely with the Department of Insurance and the insurance industry to ensure the law is fair for the insurance industry and helps custodial parents who are owed child support.

Matter for Legislative Consideration: The legislature may wish to consider requiring that insurance companies share claims data so that DCFS can identify and intercept claims for noncustodial parents with past-due child support.

In accordance with law, DCFS retained \$70.9 million in child support payments during state fiscal years 2021 through 2025 to reimburse federal and state governments for TANF cash assistance, Foster Care, and Medicaid programs.

State laws²⁶ require certain individuals who participate in TANF cash assistance and Foster Care programs to participate in the child support program.²⁷

²⁵ https://sao.wa.gov/sites/default/files/audit_reports/PA_Child_Support_Payments_ar-1026875.pdf

²⁶ La R.S. 46:236.1.2 (TANF); La R.S. 46:237 (KCSP); La R.S. 46.51.1.1 (Foster Care)

²⁷ Not all individuals are required to participate in child support if enrolled in TANF or Foster Care programs. For example, the state receives federal reimbursement under Title IV-E of the Social Security Act to support foster care services for children who meet federal eligibility criteria. Children who do not qualify for Title IV-E foster care remain eligible for state-funded foster care services.

Participating families must assign their rights for child support payments to the state in order for the state to recoup federal and state payments for these programs.²⁸ The state is allowed to retain the current assistance amount and any previous assistance amounts, and any excess child support is then paid to the custodial parent. This means that when a custodial parent is participating in TANF cash assistance or Foster Care, they do not receive child support payments that the state retains to reimburse itself for the cost of assistance that the family is receiving (*see text box at right for example*). In federal fiscal year 2024, Louisiana retained approximately \$8.3 million (2.0%) of total distributed child support to recoup TANF and Foster Care costs.

If the TANF benefit for a custodial parent and child is \$100 per month, and the child support order is set at \$150 per month, DCFS will retain \$100 of the child support paid by the noncustodial parent to recoup the cost of the TANF benefit. The remaining \$50 of the child support payment will go to the custodial parent.

In addition, state law²⁹ requires that child support orders include medical insurance for children. If a child is on Medicaid, the noncustodial parent must contribute a minimal amount, called “cash medical,” not to exceed 3% of their gross income. This money is paid in addition to the child support order, and DCFS transfers the money to LDH’s Medicaid Program.

DCFS retained \$70.9 million in child support payments during state fiscal years 2021 through 2025 to reimburse federal and state governments for TANF cash assistance, Foster Care, and Medicaid programs.³⁰ According to DCFS, retained payments for TANF cash assistance have decreased as the number of TANF cash assistance participants has decreased, as described previously in this report. Retained payments for Foster Care have decreased because DCFS clarified the referral policy consistent with federal guidance. Child Welfare now refers to CSE only those children for whom a Title IV-E foster care maintenance payment is made and for whom a child support referral is appropriate under federal law and policy. DCFS also stated that Medicaid transfers have increased because the courts have issued more medical support judgements in recent years. Exhibit 5 shows the amount of retained payments to reimburse the state and federal governments for their share of TANF cash assistance, Foster Care, and Medicaid programs during state fiscal years 2021 through 2025.³¹

However, for these state-funded cases, consistent with federal guidance from the Children’s Bureau and OCSE, families are not required to participate in the child support enforcement program.

²⁸ La R.S. 46:236.1.5 and 42 U.S.C. § 608

²⁹ La R.S. 46:236.1.2

³⁰ The amount reimbursed to the state and federal governments is based on the federal matching rate for each program. For example, the federal matching rate for Medicaid for federal fiscal year 2025 is 68.1%.

³¹ DCFS also retains child support payments to reimburse the state government for children in the custody of the Office of Juvenile Justice (OJJ) and transferred \$34,149 in retained child support payments to OJJ in state fiscal year 2025.

Exhibit 5 DCFS Retained Payments State Fiscal Years 2021 through 2025					
Program	2021	2022	2023	2024	2025
TANF	\$12,096,329	\$9,071,026	\$6,869,124	\$6,894,439	\$6,789,642
Foster Care	1,444,799	1,198,711	817,708	613,455	555,987
Medicaid	3,382,091	4,158,981	4,919,025	5,716,551	6,341,187
Total	\$16,923,219	\$14,428,718	\$12,605,857	\$13,224,445	\$13,686,816
Source: Prepared by legislative auditor's staff using information provided by DCFS.					

Federal law³² allows states to “pass through” a portion of the child support payments retained by the state to TANF recipients. While Louisiana does not currently pass through any portion of child support payments, more than half, or 26 (52.0%) of 50 states, pass through some portion of child support to families participating in TANF, ranging from \$50 to \$100 per child, and some states pass through a set percentage of the child support payment received, ranging from 75% to 100%. For example, New Jersey, which is comparable to Louisiana based on case counts, allows a pass through of \$100 per child, and passed through a total of \$2.3 million to families in federal fiscal year 2024.

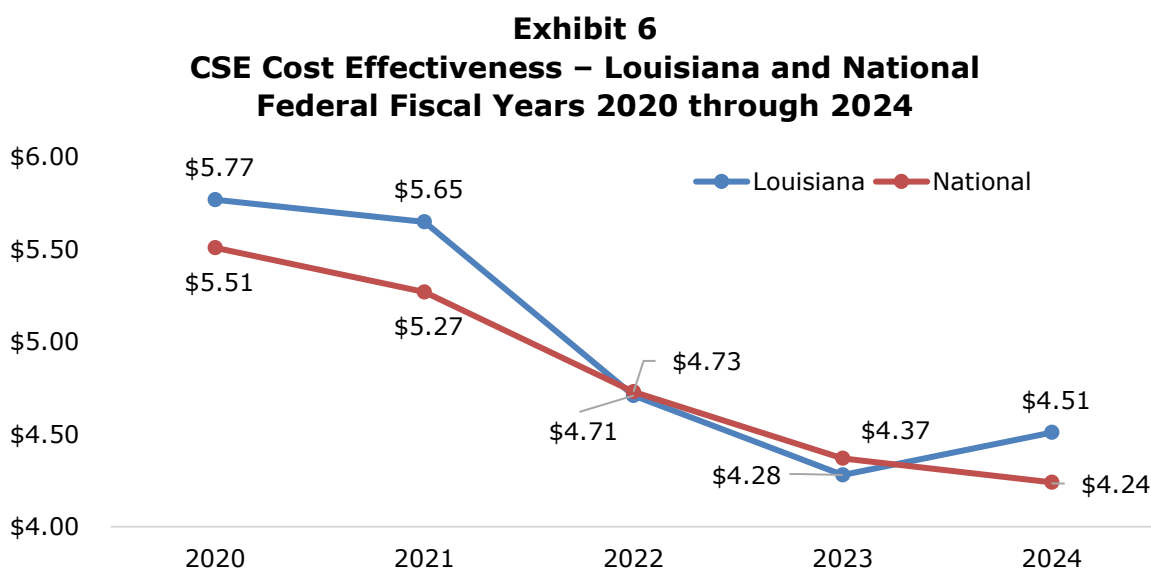
DCFS improved cost effectiveness in federal fiscal year 2024 and ranked 24th out of 54 states and territories for cost effectiveness that year. DCFS's CSE expenditures increased by \$14.1 million (16.3%), from \$86.4 million in state fiscal year 2022 to \$100.5 million in 2025 due, in part, to increased information technology and personnel costs.

Cost effectiveness is a federal performance measure that compares the total child support dollars collected by a state to total child support dollars expended by the state to operate the program. For federal fiscal year 2024, Louisiana's cost effectiveness measure was \$4.51, meaning Louisiana collected approximately \$4.51 in child support for every \$1.00 spent operating the program. While the number of child support cases and the amount of child support collected have decreased, CSE expenditures have increased. As a result, cost effectiveness has declined.

While cost effectiveness both in Louisiana and nationally has declined, DCFS improved its cost effectiveness in federal fiscal year 2024 and ranked 24th out of 54 states and territories for cost effectiveness that year. According to DCFS, the recent decline in cost effectiveness was caused by the simultaneous decrease in the number of child support cases and collections, as well as higher costs to administer the program and additional federal dollars spent to

³² 42 U.S.C. § 657

modernize the child support information system (the CSE Modernization Project). DCFS explained that the improvement in cost effectiveness during federal fiscal year 2024 was a result of lower expenditures on staffing for the CSE Modernization Project and reduced contract costs for the CSE Employment and Training Program. DCFS also stated that Louisiana's cost effectiveness measure should improve when the CSE Modernization Project is completed, which is estimated to be in October 2028. Exhibit 6 compares the cost effectiveness in Louisiana and nationally during federal fiscal years 2020 through 2024.



Source: Prepared by legislative auditor's staff using
OCSS Federal Fiscal Year 2024 Child Support Services Preliminary Report.

CSE expenditures increased by \$14.1 million (16.3%), from \$86.4 million in state fiscal year 2022 to \$100.5 million in 2025 due, in part, to increased information technology and personnel costs. During state fiscal years 2022 through 2025, the average total expenditures for CSE was \$98.4 million per year. Interagency transfers for information technology increased by \$5.3 million (86.9%), from \$6.1 million in state fiscal year 2022 to \$11.4 million in 2025. According to DCFS, this increase is due to updates made to the Louisiana's Integrated Technology for Eligibility system (LITE) and Common Access Front End (CAFÉ) systems. LITE is designed to enhance accuracy and efficiency for DCFS workforce and training programs. DCFS uses LITE to verify historical benefit records for former TANF participants and uses CAFÉ to receive applications and referrals. CSE clients also use CAFÉ to access their child support case information.

Expenditures tied to personnel costs, which include compensation and retirement, increased by \$11.6 million (34.1%), from \$34.0 million in state fiscal year 2022 to \$45.6 million in 2025. Compensation increased \$6.1 million (26.6%), from \$22.9 million in state fiscal year 2022 to \$29.0 million in 2025. According to DCFS, one reason personnel costs increased was because the department implemented special pay mechanisms to improve employee recruitment and

retention. DCFS stated that the special pay has helped with staff retention, and staffing levels have been consistent since the special pay incentive was implemented.

In addition to the CSE expenditures, during state fiscal years 2022 through 2025, DCFS spent an additional \$5.4 million on the CSE Modernization Project and \$2.8 million on the CSE Workforce Development Employment and Training Program. According to DCFS, these are CSE projects that are housed in other divisions of DCFS.

Objective 2: To evaluate whether DCFS ensures compliance with, assesses effectiveness of, and uses results from its case review process to improve overall CSE performance.

Overall, we found that issues with the case review process and data limit DCFS's ability to ensure caseworker compliance with policy, assess effectiveness of the case review process, or use the results to improve overall CSE performance. Specifically, we found the following:

- **Quarterly CSE case reviews are an important quality assurance mechanism; however, DCFS did not monitor to ensure that staff conducted case reviews in accordance with policy and procedures during state fiscal years 2022 through 2025. In addition, as of September 2025, DCFS had not yet implemented performance-based monitoring for DA offices.** DCFS also did not ensure that regional CSE employees developed error trends and corrective action plans, and did not ensure that DCFS Program Integration staff, who are tasked with overseeing DA caseworkers, completed the expected number of case reviews each quarter.
- **DCFS did not maintain complete or accurate case review data for reviews conducted by DCFS regional staff during state fiscal years 2022 through 2025. According to DCFS, 2,033 (25.5%) of 7,975 cases reviewed by regional staff during state fiscal year 2025 had errors.** Common errors included caseworkers not taking action on cases, not updating the case files, and not enforcing support orders. As a result, DCFS's ability to use case review results to manage and monitor the CSE program is limited.
- **According to DCFS, 113 (33.5%) of 337 cases reviewed by DCFS Program Integration staff for DA caseworkers during state fiscal year 2025 had errors. However, as of September 2025, DCFS had not established formal policies governing Program Integration's case reviews of DA caseworkers.** DCFS does not have a policy for the number of cases that should be reviewed, and Program Integration staff are not required to develop error trends or corrective action plans.
- **DCFS has not established procedures to assess the effectiveness of the case review process, including how results are analyzed, reported, and used.** As a result, DCFS is unable to identify systemic weaknesses and inform corrective actions such as

training and policy changes to improve program performance statewide.

Child support collection rates. As described in the previous objective, Louisiana ranks low relative to other states for the percentage of child support collected. This is concerning because that money supports the basic needs of children and can have additional benefits including increased stability and reduced poverty levels for children. DCFS has a goal to increase collections by 2% per year. Based on federal data, DCFS achieved that goal for federal fiscal year 2024, increasing collections by 3.1%. However, Louisiana's program still ranked 52nd out of 54 states and territories in the collection of current child support and 47th out of 54 states and territories in the collection of past-due child support in federal fiscal year 2024.

As of federal fiscal year 2024, noncustodial parents in Louisiana owe approximately \$2.0 billion in overdue child support.

Case Reviews. According to the United States Government Accountability Office's (GAO) Green Book,³³ control activities are the actions management establishes through policies and procedures to mitigate risks to achieving the entity's objectives (*see text box at right*). DCFS designed quarterly child support case reviews as a control activity to monitor caseworkers and ensure compliance with program requirements and agency objectives, such as working cases and enforcing support orders.³⁴ The goal of case reviews is to identify and resolve errors, and to identify error trends so that those trends can be addressed, often through training and additional supervision. DCFS staff may select cases randomly for review or do a risk-based selection, such as focusing on cases of newer staff. DCFS staff review cases to determine if caseworkers took the required actions and timely. If not, the case is considered to be "in error."

The GAO Green Book states that **internal control** is a process that provides reasonable assurance that an entity will achieve its objectives. Internal control comprises the policies and procedures used to fulfill an entity's mission, goals, and objectives. An entity's management is responsible for designing, implementing, and then monitoring the effectiveness of control activities.

Continuous quality improvement (CQI). CQI is the complete process of identifying and analyzing problems and then implementing and revising solutions. DCFS use a CQI process for its child welfare programs and defines CQI as a process of creating an environment in which management and workers strive to create constantly improving quality. CQI best practices state that to improve outcomes for children and families, agencies should use a structured approach to assess and

³³ The GAO's Standards for Internal Control in the Federal Government, known as the Green Book, provides the framework for establishing and maintaining an effective internal control system. The Federal Managers' Financial Integrity Act of 1982 requires federal executive branch entities to establish internal control in accordance with the Green Book. The Green Book may also be adopted by nonfederal entities, such as state entities, as a framework for an internal control system.

³⁴ DCFS has designed and implemented other quality assurance control activities, but our evaluation focuses on the case reviews conducted by regional CSE staff and Program Integration staff. In addition, our evaluation did not assess the accuracy of the case review results because it contains federal tax information (FTI) that limited our ability to access case files and data.

strengthen their practices.³⁵ This includes using quality data as evidence to identify root causes and design solutions.

Our findings and recommendations are discussed in more detail in the following sections.

Quarterly CSE case reviews are an important quality assurance mechanism; however, DCFS did not monitor to ensure that staff conducted case reviews in accordance with policy and procedures during state fiscal years 2022 through 2025. In addition, as of September 2025, DCFS had not yet implemented performance-based monitoring for DA offices.

DCFS designed quarterly case reviews as a control activity to monitor caseworkers and ensure compliance with program requirements and agency objectives, such as working cases and enforcing support orders. DCFS provides child support services through regional CSE offices staffed by DCFS caseworkers and through DA offices³⁶ staffed by DA caseworkers. According to DCFS, it has historically contracted with DA offices as a way to supplement staff necessary to handle child support cases.

During federal fiscal years 2020 through 2024, DCFS established an average of 17,884 new child support cases each year. In federal fiscal year 2024, there were 222,050 active child support cases. For most child support cases, parts of each case are handled by both DCFS regional caseworkers and DA caseworkers. For example, in one case:

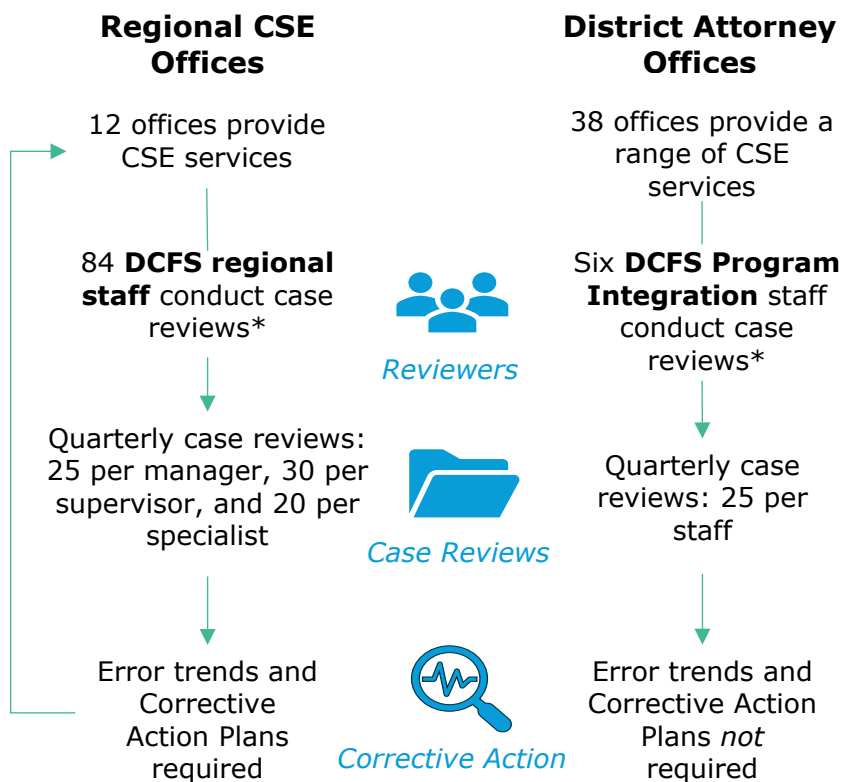
- a *DA caseworker* may be responsible for case initiation;
- a *DCFS caseworker* will handle locating the noncustodial parent;
- the *DA caseworker* may assist with establishing the support order; and
- the *DCFS caseworker* will be responsible for enforcement.

³⁵ <https://acf.gov/sites/default/files/documents/cb/im1207.pdf> and <https://www.chapinhall.org/project/driving-meaningful-impact/>

³⁶ DCFS has contracts with 38 DA offices to perform elements of the child support process. The specific activities that each DA office provides varies based on the specific functions that each DA agrees to provide. For example, the East Baton Rouge Parish DA's office provides case initiation, case assistance, and establishment of support orders, while the Jefferson Parish DA's office provides all services from case initiation to enforcement.

For casework handled by DCFS caseworkers, regional DCFS staff conduct the case reviews. For casework handled by DA caseworkers, staff from DCFS's Program Integration unit, which is designated to interact with and oversee DA caseworkers, conduct the case reviews. Both groups conduct case reviews electronically in the LASESWeb data system. Exhibit 7 illustrates the structure of CSE and the case review processes for regional CSE offices and DA offices.

Exhibit 7 CSE Case Review Process



*Regional and Program Integration staff conduct case reviews in addition to their other job duties.

Source: Prepared by legislative auditor's staff using information provided by DCFS.

During state fiscal years 2022 through 2025, DCFS did not ensure that all regional staff completed error trends and corrective action plans in accordance with policy. DCFS office managers use the results of case reviews to identify error trends, or common errors, and corrective action plans to address the trends. Error trends and corrective action plans are documented on a form called a CSE122. Common corrective actions include training and additional supervision. We found that regional offices did not consistently develop error trends or corrective action plans, or submit CSE122s, and two offices did not develop error trends or corrective action plans, or submit CSE122s at all from the time LASESWeb was launched in April 2021 until January 2025. According to DCFS, these two offices did not believe that the error trends or corrective action plans were needed after

switching to LASESWeb. These offices are now completing CSE122s and submitted error trends and corrective action plans for the first and second quarters of calendar year 2025. Exhibit 8 shows an example of a CSE122.

Exhibit 8 Example CSE122

Function	No. of Cases Read	No. of Cases Correct	No. of Cases Incorrect
Intake/Establishment	26	26	
Parent Locate			
Medical Support	16	16	
Enforcement	132	95	37
Total	174	137	37

Percentage of cases correct: 78%

Corrective action plan for error trends:

No Enforcement / Contact with NCP - Supervisors continue to work with staff on the enforcement process and being comfortable with reaching out to NCPs. We currently have a lot of new staff and are reviewing cases for enforcement, but the current process is complicated. LSU Enforcement Tools training would be helpful, but if unable to get a class may have to look at doing one in office.

Paternity Valid Field not Y - We have addressed this in the BR CSE office with intake, but will follow up with the EBR DA and PI to make sure that new cases are coded correctly.

Source: Excerpt from DCFS form CSE122.

In addition, area directors, who supervise CSE office managers, are required by policy to submit a summary of quarterly case reviews to the CSE Director. According to DCFS, these summaries have not been submitted in the past but will be in the future, and some had already been submitted prior to the end of our audit work in September 2025.

DCFS did not ensure that Program Integration staff conducted DA case reviews in accordance with expectations. As of May 2024, each Program Integration staff is expected³⁷ to review 25 cases per quarter, or 100 cases per year. During state fiscal year 2025, only one (16.7%) of six Program Integration staff achieved that goal. On average, each Program Integration staff read 56 cases in state fiscal year 2025, ranging from a low of 14 cases to a high of 124 cases. According to DCFS, Program Integration staff do not consistently meet the expectation to review 25 cases per quarter because of the demanding nature of the unit's responsibilities. However, the expected number of case reviews was already reduced in May 2024 from 40 to 25 cases because of workload concerns. In addition to case reviews, Program Integration staff also monitor DA caseworkers by reviewing the results of reports and conducting an annual site visit and Internal Revenue Service (IRS) inspection to ensure that DA offices comply with requirements to protect federal tax information (FTI). In addition to DA monitoring activities, Program Integration staff are also responsible for coordinating with other CSE units to ensure DCFS meets program goals. For example, Program Integration staff develop a monthly presentation of policy updates and system changes for all DCFS caseworkers.

³⁷ DCFS has not established formal policies for Program Integration staff's case reviews of DA caseworkers, and this issue is discussed later in this report.

In addition, as of September 2025, DCFS had not yet implemented performance-based monitoring for DA Offices. Multiple units within DCFS monitor DA caseworkers, such as the case reviews conducted by Program Integration staff described above. However, as of September 2025, no unit is conducting performance-based monitoring of the DA offices relative to the expectations established in the contracts. This responsibility was recently reassigned from the DCFS Office of Management and Finance to the CSE Performance Monitoring Unit, which now oversees all CSE contracts.³⁸ According to DCFS, performance-based monitoring involves ensuring that contractors fulfill the contract terms, performance standards, and deliverables/outcomes established in the contracts. Until performance-based monitoring is in place for DA offices, case reviews are an important method of assessing DA caseworker performance. According to DCFS, it has not yet implemented performance-based monitoring because the volume of work required to oversee contracts was more than expected. DCFS stated that the Performance Monitoring Unit will begin performance-based monitoring of DA offices before the start of state fiscal year 2027.

Recommendation 3: DCFS should establish procedures to monitor regional staff compliance with case review policies and procedures, including ensuring that error trends, corrective action plans, and quarterly case review summaries are submitted as required.

Summary of Management's Response: DCFS agreed with this recommendation and stated that it is updating policies to require oversight by the Regional Administrators in ensuring case reviews are completed, along with submitting correction action plans and quarterly case review summaries to the CSE State Office. DCFS is developing a compliance report to track completion of case reviews and submissions to monitor regional compliance. See Appendix A for DCFS's full response.

Recommendation 4: DCFS should establish procedures to monitor Program Integration staff compliance with case review expectations, including reviewing 25 DA case reviews each quarter, in conjunction with Recommendations 8 through 10.

Summary of Management's Response: DCFS agreed with this recommendation and stated that it has established the Program Integration Case Review Process to ensure that Program Integration staff meet quarterly review goals. Staff compliance will be monitored through monthly check-ins by CSE Administration. See Appendix A for DCFS's full response.

Recommendation 5: DCFS should implement performance-based monitoring for DA Offices so it can ensure that DA caseworkers comply with program requirements and expectations established in the contracts.

³⁸ Includes contracts such as labs for paternal genetic testing and the Clerks of Court for filing child support orders.

Summary of Management's Response: DCFS agreed with this recommendation and stated that it has reassigned responsibility for performance-based monitoring of DA Offices to the CSE Performance Monitoring Unit, which now manages all contract monitoring. The unit is developing a structured monitoring process to assess DA compliance with performance standards, deliverables, and outcomes. See Appendix A for DCFS's full response.

DCFS did not maintain complete or accurate case review data for reviews conducted by DCFS regional staff during state fiscal years 2022 through 2025. According to DCFS, 2,033 (25.5%) of 7,975 cases reviewed by regional staff during state fiscal year 2025 had errors. Common errors included caseworkers not taking action on cases, not updating the case files, and not enforcing support orders. As a result, DCFS's ability to use case review results to manage and monitor the CSE program is limited.

CQI best practices highlight the importance of accurate data as the foundation for evidence-based decision-making related to improving agency performance. In April 2021, DCFS launched a new case review system called LASESWeb to allow staff to conduct electronic case reviews. According to DCFS, it paid approximately \$1.6 million to develop and implement the LASESWeb case review system. However, we found that case review data in the LASESWeb system is not complete or accurate.

DCFS did not maintain complete or accurate case review data for case reviews conducted by regional staff during state fiscal years 2022 through 2025. As a result, DCFS cannot accurately quantify case review error rates. DCFS's LASESWeb system does not accurately reflect whether each case reviewed passed or had errors. For example, DCFS could not view historical case reviews conducted by employees who are no longer employed by DCFS and Data that is inaccurate and incomplete limits DCFS's ability to effectively use case reviews to manage and monitor the program for issues such as error trends or regions/staff that may require additional training. DCFS should identify and address the reasons why case review data in LASESWeb is inaccurate and incomplete.

According to DCFS, 2,033 (25.5%) of 7,975 cases reviewed by regional staff during state fiscal year 2025 had errors; however, not all regional offices submitted complete data. Because we were not able to use LASESWeb data to quantify case review trends over time, we used case review documents and information provided by DCFS to quantify case reviews and errors

for state fiscal year 2025.³⁹ However, we found that this information was also not complete or accurate. Specifically, because regional offices did not consistently submit CSE122s, those offices used LASESWeb to provide the count of cases reviewed and the results, which is not accurate nor complete, as discussed previously. In addition, one regional DCFS office noted that the results provided did not include all case reviews. Exhibit 9 shows the results of case reviews conducted by regional DCFS employees for state fiscal year 2025, by regional office, based on incomplete case review information submitted by regional offices.

Exhibit 9 DCFS Regional Employees Quarterly Case Reviews, by Region* State Fiscal Year 2025			
CSE Office	Cases Reviewed	Cases with Errors	Error %
Lafayette	1,028	556	54.1%
Monroe	902	313	34.7%
Alexandria	698	216	30.9%
Baton Rouge	615	190	30.9%
New Orleans	432	121	28.0%
Natchitoches	502	130	25.9%
Amite/Covington	673	161	23.9%
Shreveport	857	190	22.2%
Thibodaux	637	80	12.6%
Tallulah	485	56	11.5%
Lake Charles	626	15	2.4%
Ville Platte	520	5	1.0%
Total	7,975	2,033	25.5%
*According to DCFS, this case review information is not complete. Source: Prepared by legislative auditor's staff using case review documents provided by DCFS.			

Common errors identified by the case reviews included caseworkers not taking action on cases, such as by not contacting parents or updating case notes and documentation to the case files, and not taking enforcement action timely or at all. For example, one reviewer noted that a caseworker had not taken any action on one case for six months, when DCFS has specific timeframe requirements for taking actions on various events occurring during a case. Other review notes indicated that caseworkers were not working tasks and alerts, which are system-generated reminders caseworkers receive via email when cases require attention or action. Identifying these errors is important because delays or inaction can prevent families from receiving the child support they are entitled to, and such errors reduce program effectiveness. The DCFS office managers submit the error trends and corrective action plans to their area directors

³⁹ Federal law protecting sensitive and confidential FTI restricts our access to and prevented us from verifying the results of case reviews.

and are responsible for implementing the corrective actions. The most common corrective action included additional training for caseworkers and additional monitoring by supervisors.

Ensuring that case review data is complete and accurate would provide DCFS with tools to monitor compliance with policies, such as whether or not staff are conducting the correct number of reviews. In addition, it would help management identify and address common error trends and identify areas where it needs to adjust policy or practice, as well as what training could help staff improve.

Recommendation 6: DCFS should identify the reasons why case review data in LASESWeb is inaccurate and incomplete and address those issues to ensure that the data in LASESWeb is accurate, complete, and available for analysis.

Summary of Management's Response: DCFS agreed with this recommendation and stated that it is identifying technological improvements for LASESWeb and providing additional training to ensure that the system provides accurate, complete, and assessable data. See Appendix A for DCFS's full response.

Recommendation 7: DCFS should develop policies and procedures to monitor the case review process to ensure that management can identify and address common error trends.

Summary of Management's Response: DCFS agreed with this recommendation and stated that it is refining policies to strengthen oversight of the case review process and ensure consistent identification and reporting of error trends. See Appendix A for DCFS's full response.

According to DCFS, 113 (33.5%) of 337 cases reviewed by DCFS Program Integration staff for DA caseworkers during state fiscal year 2025 had errors. However, as of September 2025, DCFS had not established formal policies governing Program Integration's case reviews of DA caseworkers.

DCFS established an average of 17,884 new child support cases each year during federal fiscal years 2020 through 2024. As described previously, for most child support cases, both DCFS regional caseworkers and DA caseworkers will handle parts of each case, and DCFS Program Integration staff are responsible for conducting quarterly case reviews for DA caseworkers.

According to DCFS, 113 (33.5%) of 337 cases reviewed by DCFS Program Integration staff for DA caseworkers during state fiscal year 2025 had errors. Six Program Integration staff conduct case reviews of cases worked by 38 DA offices. Exhibit 10 shows the results of case reviews conducted by Program Integration staff for DA caseworkers during state fiscal year 2025 by region.

Exhibit 10 Program Integration Quarterly Case Review for DA Caseworkers, by Region* State Fiscal Year 2025			
Region	Cases Reviewed	Cases with Errors	Error %
Lake Charles	1	1	100.0%
Baton Rouge	57	38	66.7%
Shreveport	11	7	63.6%
Monroe	25	12	48.0%
Alexandria	63	23	36.5%
Lafayette	29	10	34.5%
Natchitoches	3	1	33.3%
Tallulah	25	5	20.0%
Ville Platte	25	4	16.0%
Amite	66	9	13.6%
Thibodaux	19	2	10.5%
Orleans/Jefferson	13	1	7.7%
Total	337	113	33.5%
*Each region includes multiple DA offices. Source: Prepared by legislative auditor's staff using case review documents provided by DCFS.			

As of September 2025, DCFS had not developed a policy for how many DA cases Program Integration staff should review each quarter, or for how many cases should be reviewed for each DA Office. CSE policy requires that each quarter regional CSE office managers review 25 cases, supervisors review 30 cases, and specialists review 20 cases. This results in a minimum of 75 cases reviewed by each regional CSE office each quarter. However, there is no corresponding policy for the number of DA cases that Program Integration staff should review each quarter, or the number of cases that should be reviewed from each DA office. These case reviews are important because they help ensure that DA caseworkers comply with program requirements as outlined in the contracts.

As previously discussed, DCFS reduced the number of cases each Program Integration staff was expected to review from 40 to 25 cases per quarter because the Program Integration staff workload was too great. However, these expectations are not formalized in CSE policy, so DCFS may not be able to hold Program Integration staff accountable to the number of required case reviews each quarter.

Based on current expectations, Program Integration staff may review fewer than four cases per DA offices each quarter, which is fewer than the number reviewed for regional offices. The 38 DA offices that provide CSE services are divided among six Program Integration staff. If each Program Integration staff reviews 25 DA cases each quarter, the result may be fewer than four cases reviewed for each DA office each quarter, compared to regional CSE offices that have a minimum of 75 cases reviewed each quarter. As of September 2025, DCFS had not implemented performance-based monitoring for DA offices, so case reviews are an important way that DCFS can monitor DA performance. DCFS should evaluate the case review process to determine the appropriate number of DA cases that should be reviewed by each Program Integration staff, and the appropriate number of cases that should be reviewed for each DA office. Based on this evaluation, DCFS should then develop formal policy, and then monitor Program Integration staff for compliance with this policy.

DCFS does not require Program Integration staff to report error trends or develop corrective action plans for DA offices. In contrast, DCFS policy requires that CSE office managers use the results of the regional case reviews to identify error trends specific to their offices. The CSE office managers report the error trends to their area director and then work with the area director to develop corrective action plans to address the trends. According to DCFS, the corrective action plan is required to ensure that problems identified are addressed within the next six months.

According to DCFS, Program Integration staff work directly with DA offices to resolve issues. However, the lack of documented error trends and corrective action plans limits DCFS's ability to ensure that Program Integration staff are effectively identifying and addressing ongoing errors. As shown in Exhibit 10, 113 (33.5%) of 337 case reviews conducted by Program Integration staff during state fiscal year 2025 had errors.

Recommendation 8: DCFS should evaluate the case review process and develop formal policies for the number of cases each Program Integration staff should review each quarter, and the number of cases from each DA office.

Summary of Management's Response: DCFS agreed with this recommendation and stated that in conjunction with Recommendation Response 4, it is defining the number of cases to be reviewed by Program Integration. See Appendix A for DCFS's full response.

Recommendation 9: DCFS should evaluate the case review process and determine whether Program Integration staff should develop and submit error trends and corrective action plans, and formalize this decision in policy.

Summary of Management's Response: DCFS agreed with this recommendation and stated that in conjunction with Recommendation Responses 4 and 5, Program Integration is responsible for submitting error

trends and supporting corrective action plans required by Performance Monitoring. See Appendix A for DCFS's full response.

Recommendation 10: DCFS should develop a process to monitor Program Integration staff to ensure they are conducting case reviews as required by the newly-developed policies.

Summary of Management's Response: DCFS agreed with this recommendation and stated that in conjunction with Recommendation Responses 4 and 8, it is creating policies to monitor Program Integration staff. See Appendix A for DCFS's full response.

DCFS has not established procedures to assess the effectiveness of the case review process, including how results are analyzed, reported, and used. As a result, DCFS is unable to identify systemic weaknesses and inform corrective actions such as training and policy changes to improve program performance statewide.

According to the GAO Green Book, an entity's management should use quality information to achieve the entity's objectives, evaluate results to ensure effective operations, and periodically review control activities to determine their effectiveness. CQI best practices support that agencies should use the results of quality assurance activities, such as case reviews to identify systemic trends, inform training needs, and guide program improvements.

When management does not use the results of case reviews to guide statewide CSE improvements, DCFS loses a key opportunity to strengthen program performance. Using case review results at the statewide level would allow leadership to identify systemic weaknesses, target training and technical assistance, and adjust policies to improve outcomes for families. Without this feedback loop, DCFS risks repeating the same errors across regional offices, limiting its ability to meet performance goals efficiently and consistently.

According to GAO's Evidence-Based Policymaking Report, decision makers need evidence about whether programs and activities are achieving intended results. However, agencies struggle to collect, analyze, and use evidence effectively to make decisions.

DCFS has not established procedures to assess the effectiveness of the case review process, including how results are analyzed, reported, and used. While the case review process allows CSE office managers and Program Integration staff to identify and correct errors, DCFS has not established procedures to assess the overall effectiveness of the case review process. As a result, DCFS lacks assurance that case reviews are a reliable tool to monitor compliance, or to identify and resolve errors and error trends, and may be missing opportunities to

improve the case review process. In addition, DCFS has not established procedures to ensure that case reviews are conducted consistently by regional staff and Program Integration staff. Consistent implementation is important when using the results to improve program performance statewide.

To improve effectiveness of the overall quality assurance process, DCFS should evaluate how case reviews are conducted and consider alternative methods for identifying errors and trends. For instance, a risk-based approach that combines targeted error reports with existing random case reviews may better utilize staff time. In addition, DCFS is developing a new child support data system that it should ensure includes automated quality assurance features, which may include field validation (e.g., rejecting invalid dates), cross-field validation (e.g., comparing timelines to confirm compliance), automated trend analysis, and dashboards to improve oversight.

DCFS should review and better use the results of case reviews to identify systemic weaknesses and inform corrective actions such as training and policy changes to improve program performance statewide.

DCFS does not systematically integrate the results of case reviews into efforts to improve program performance of both CSE and DA caseworkers. As a result, the department may not identify systemic weaknesses or implement corrective actions, and training needs and policy gaps may go unaddressed. In addition, program performance may vary across regional offices without sufficient oversight or statewide strategy. According to DCFS, area directors informally communicate issues regional managers identify in their offices; however, DCFS does not routinely review or analyze the results of case reviews statewide. Developing a system to better use those results could help DCFS improve its child support collection rate. For example, if DCFS found that caseworkers were not taking enforcement actions timely, it could adjust policy, provide specific training, or create additional tools to assist caseworkers in that area.

Recommendation 11: DCFS should establish procedures to assess the effectiveness of the case review process and make improvements as appropriate.

Summary of Management's Response: DCFS agreed with this recommendation and stated that CSE Administration is working with the DCFS Bureau of Audit and Compliance Services, which operates independently of CSE, to evaluate the effectiveness of case review procedures. This partnership will ensure that results are properly analyzed, reported, and used to identify systematic issues, guide training, and inform policy improvements statewide. See Appendix A for DCFS's full response.

Recommendation 12: When DCFS begins procuring a new child support data system, it should ensure it includes automated quality assurance features in the new system, such as field validation (e.g., rejecting invalid dates), cross-field validation (e.g., comparing timelines to confirm

compliance), automated trend analysis, and dashboards to improve oversight.

Summary of Management's Response: DCFS agreed with this recommendation and stated that it is currently in the planning phase for procurement of a new child support data system to include automated quality assurance features in the system requirements. These features will include field and cross-field validation, automated trend analysis, and dashboard capabilities to enhance data accuracy, monitoring, and program oversight. See Appendix A for DCFS's full response.

Recommendation 13: DCFS should establish procedures to review and use the results of case reviews to identify systemic weaknesses and inform corrective actions to improve program performance.

Summary of Management's Response: DCFS agreed with this recommendation and stated that it is establishing procedures to ensure results from case reviews are systematically analyzed and used to identify recurring issues and systemic weaknesses. The findings will inform targeted corrective actions, training, and policy updates to strengthen program performance and promote continuous improvement statewide. See Appendix A for DCFS's full response.

APPENDIX A: MANAGEMENT'S RESPONSE



State of Louisiana

Louisiana Department of Children and Family Services

November 18, 2025

Michael J. "Mike" Waguespack, CPA
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Re: DCFS Response to Louisiana's Child Support Enforcement Program Performance
Audit #40240021

Dear Mr. Waguespack,

The Department of Children and Family Services (DCFS) acknowledges receipt and appreciates the opportunity to respond to the Louisiana Legislative Auditor's report on the Child Support Enforcement Program. DCFS is committed to continuously improving our processes to strengthen efficiency and maximize productivity for the families we serve.

The Department has already begun implementing changes to increase collections and strengthen oversight within the Child Support program. These efforts will enhance program performance and address control weaknesses identified in the report.

Below is the Department's response to each recommendation and the planned actions to address them.

Recommendation 1: DCFS should work with LDH to ensure that all eligible Medicaid cases are appropriately referred to DCFS.

DCFS is coordinating with the Louisiana Department of Health (LDH), the state Medicaid agency, to ensure compliance with federal referral requirements by improving the accuracy and completeness of Medicaid referrals. DCFS will also implement any necessary procedural or system adjustments to support timely and accurate referral exchange between the agencies. The goal is to complete this work by July 1, 2026, though full implementation may extend beyond that date.

Recommendation 2: DCFS should explore other practices to increase child support collections.

DCFS is seeking legislation, as recommended in the report, that would require insurance companies to check whether a parent owes past-due child support before issuing a settlement payment. DCFS is also reviewing policies to remove barriers to enforcement and is looking at expanding current tools to include the OCSS Insurance Match, which would allow us to match additional types of insurance payments nationwide, and the

Federally Assisted State Transmitted (FAST) Levy Program, which would let us send levy notices electronically to financial institutions in any state to speed up collections.

Recommendation 3: DCFS should establish procedures to monitor regional staff compliance with case review policies and procedures, including ensuring that error trends, corrective action plans, and quarterly case review summaries are submitted as required.

DCFS is updating policies to require oversight by the Regional Administrators in ensuring case reviews are completed, along with submitting corrective action plans and quarterly case review summaries to the CSE State Office. DCFS is developing a compliance report to track completion of case reviews and submissions to monitor regional compliance. CSE Administration is responsible for reviewing the submitted information to identify statewide trends, training needs, and policy revisions, and will incorporate key findings into monthly Program Integration presentations.

Recommendation 4: DCFS should establish procedures to monitor Program Integration staff compliance with case review expectations, including reviewing 25 DA case reviews each quarter, in conjunction with Recommendations 8 through 10.

DCFS has established the Program Integration Case Review Process to ensure that Program Integration staff meet quarterly review goals. Each staff member shall be required to review DA cases, document findings, and submit quarterly summaries to CSE Administration. CSE Administration will then use the information to identify training needs, policy updates, and systemic issues. Staff compliance shall be monitored through monthly check-ins by CSE Administration.

Recommendation 5: DCFS should implement performance-based monitoring for DA Offices so that it can ensure that DA caseworkers comply with program requirements and expectations established in the contracts.

DCFS has reassigned responsibility for performance-based monitoring of DA Offices to the CSE Performance Monitoring Unit, which now manages all contract monitoring. Staff in this unit are proficient in CSE program requirements and contract standards. The unit is developing a structured monitoring process to assess DA compliance with performance standards, deliverables, and outcomes.

Recommendation 6: DCFS should identify the reasons why case review data in LASESWeb is inaccurate and incomplete and address those issues to ensure that this data in LASESWeb is accurate, complete, and available for analysis.

DCFS is identifying technological improvements for LASESWeb and providing additional training to ensure that the system provides accurate, complete, and assessable data.

Recommendation 7: DCFS should develop policies and procedures to monitor the case review process to ensure that management can identify and address common error trends.

DCFS is refining policies to strengthen oversight of the case review process and ensure consistent identification and reporting of error trends.

Recommendation 8: DCFS should evaluate the case review process and develop formal policies for the number of cases each Program Integration staff should review each quarter, and the number of cases from each DA office.

In conjunction with Recommendation Response 4, DCFS is defining the number of cases to be reviewed by Program Integration.

Recommendation 9: DCFS should evaluate the case review process and determine whether Program Integration staff should develop and submit error trends and corrective action plans and formalize this decision in policy.

In conjunction with Recommendation Responses 4 and 5, Program Integration is responsible for submitting error trends and supporting corrective action plans required by Performance Monitoring.

Recommendation 10: DCFS should develop a process to monitor Program Integration staff to ensure they are conducting case reviews as required by the newly developed policies.

In conjunction with Recommendation Responses 4 and 8, DCFS is creating policies to monitor Program Integration staff.

Recommendation 11: DCFS should establish procedures to assess the effectiveness of the case review process and make improvements as appropriate.

CSE Administration is working with the DCFS Bureau of Audit and Compliance Services, which operates independently of CSE, to evaluate the effectiveness of case review procedures. This partnership will ensure that results are properly analyzed, reported, and used to identify systemic issues, guide training, and inform policy improvements statewide.

Recommendation 12: When DCFS begins procuring a new child support data system, it should ensure it includes automated quality assurance features in the new system, such as field validation (e.g., rejecting invalid dates), cross-field validation (e.g., comparing timelines to confirm compliance), automated trend analysis, and dashboards to improve oversight.

DCFS is currently in the planning phase for procurement of a new child support data system to include automated quality assurance features in the system requirements. These features will include field and cross-field validation, automated trend analysis, and dashboard capabilities to enhance data accuracy, monitoring, and program oversight.

Recommendation 13: DCFS should establish procedures to review and use the results of case reviews to identify systemic weaknesses and inform corrective actions to improve program performance.

DCFS is establishing procedures to ensure results from case reviews are systematically analyzed and used to identify recurring issues and systemic weaknesses. The findings will inform targeted corrective actions, training, and policy updates to strengthen program performance and promote continuous improvement statewide.

Please advise if additional clarification or information is needed.

Sincerely



Rebecca Harris
Secretary

cc: Christopher Bahm, Undersecretary
Mona Chapman, Deputy Assistant Secretary 3
Amy Richard Easley, Executive Counsel
Babur Rehman, Audit Director 3
Konitra Jack, Child Support Enforcement Director
Patricia Cason, Child Support Enforcement Manager 3
Zelda Thomas, Child Support Enforcement Manager 1
Rennetta Wells, Child Support Enforcement Manager 1

Agency: Department of Children and Family Services

Audit Title: Child Support Enforcement Program

Audit Report Number: 40240021

Instructions to Audited Agency: Please fill in the information below for each recommendation. A summary of your response for each recommendation will be included in the body of the report. The entire text of your response will be included as an appendix to the audit report.

Finding 1: The number of child support cases in Louisiana decreased by 36,307 (14.1%) from 258,357 in federal fiscal year 2020 to 222,050 in 2024, which aligns with the national trend. According to DCFS, the decrease in cases is due to reduced participation in federal assistance programs, specifically Temporary Assistance for Needy Families (TANF), and a decrease in Medicaid referrals.	
<i>Recommendation 1:</i> DCFS should work with LDH to ensure that all eligible Medicaid cases are appropriately referred to DCFS.	
Does Agency Agree with Recommendation?	<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree
Agency Contact Responsible for Recommendation: Konitra Jack	
<i>Name/Title:</i> Konitra Jack, Child Support Enforcement Director	
<i>Address:</i> 627 N 4 th Street	
<i>City, State, Zip:</i> Baton Rouge, LA 70802	
<i>Phone Number:</i> 225-342-2148	
<i>Email:</i> Konitra.Jack.DCFS@LA.GOV	

Finding 2: DCFS increased the percent of current child support collected from 52.3% to 55.8% from federal fiscal years 2020 to 2024. However, Louisiana ranked 52nd out of 54 states and territories in the collection of current child support and 47th out of 54 states and territories in the collection of past-due child support in federal fiscal year 2024.	
<i>Recommendation 2:</i> DCFS should explore other practices to increase child support collections.	
Does Agency Agree with Recommendation?	<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree
Agency Contact Responsible for Recommendation: Patricia Cason	
<i>Name/Title:</i> Patricia Cason, Child Support Enforcement Manager 3	
<i>Address:</i> 627 N 4 th Street	
<i>City, State, Zip:</i> Baton Rouge, LA 70802	

Phone Number: 225-342-4783
Email: Patricia.Cason.DCFS@LA.GOV

Finding 6: Quarterly CSE case reviews are an important quality assurance mechanism; however, during state fiscal years 2022 through 2025, DCFS did not monitor to ensure that staff conducted case reviews as required. In addition, as of September 2025, DCFS had not yet implemented performance-based monitoring for DA offices.

Recommendation 3: DCFS should establish procedures to monitor regional staff compliance with case review policies and procedures, including ensuring that error trends, corrective action plans, and quarterly case review summaries are submitted as required.

Does Agency Agree with Recommendation?	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree
Agency Contact Responsible for Recommendation: Mona Chapman		
Name/Title: Mona Chapman / Deputy Assistant Secretary 3		
Address: 627 N 4 th Street		
City, State, Zip: Baton Rouge, LA 70802		
Phone Number: 225-342-6827		
Email: Mona.Michelli.DCFS@LA.GOV		

Recommendation 4: DCFS should establish procedures to monitor Program Integration staff compliance with case review expectations, including reviewing 25 DA case reviews each quarter, in conjunction with Recommendations 8 through 10.

Does Agency Agree with Recommendation?	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree
Agency Contact Responsible for Recommendation: Patricia Cason		
Name/Title: Patricia Cason, Child Support Enforcement Manager 3		
Address: 627 N 4 th Street		
City, State, Zip: Baton Rouge, LA 70802		
Phone Number: 225-342-4783		
Email: Patricia.Cason.DCFS@LA.GOV		

Recommendation 5: DCFS should implement performance-based monitoring for DA Offices so that it can ensure that DA caseworkers comply with program requirements and expectations established in the contracts.

Does Agency Agree with Recommendation?	<input checked="" type="checkbox"/> Agree	<input type="checkbox"/> Disagree
Agency Contact Responsible for Recommendation: Mary Kenerson		
Name/Title: Mary Kenerson, Child Support Enforcement Manager 2		
Address: 627 N 4 th Street		
City, State, Zip: Baton Rouge, LA 70802		
Phone Number: 225-342-4789		
Email: Mary.Kenerson.DCFS@LA.GOV		

Finding 7: DCFS did not maintain complete or accurate case review data for reviews conducted by DCFS regional staff during state fiscal years 2022 through 2025.

According to DCFS, 2,033 (25.5%) of 7,975 cases reviewed by regional staff during state fiscal year 2025 had errors. Common errors included caseworkers not taking action on cases, not updating the case files, and not enforcing support orders. As a result, DCFS's ability to use case review results to manage and monitor the CSE program is limited.	
<i>Recommendation 6:</i> DCFS should identify the reasons why case review data in LASESWeb is inaccurate and incomplete and address those issues to ensure that this data in LASESWeb is accurate, complete, and available for analysis.	
Does Agency Agree with Recommendation?	<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree
Agency Contact Responsible for Recommendation: Mona Chapman	
<i>Name/Title:</i> Mona Chapman / Deputy Assistant Secretary 3	
<i>Address:</i> 627 N 4 th Street	
<i>City, State, Zip:</i> Baton Rouge, LA 70802	
<i>Phone Number:</i> 225-342-6827	
<i>Email:</i> Mona.Michelli.DCFS@LA.GOV	
<i>Recommendation 7:</i> DCFS should develop policies and procedures to monitor the case review process to ensure that management can identify and address common error trends.	
Does Agency Agree with Recommendation?	<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree
Agency Contact Responsible for Recommendation: Bradley Derouen	
<i>Name/Title:</i> Bradley Derouen, Executive Management Officer-Family Support	
<i>Address:</i> 627 N 4 th Street	
<i>City, State, Zip:</i> Baton Rouge, LA 70802	
<i>Phone Number:</i> 225-342-0045	
<i>Email:</i> Bradley.Derouen.DCFS@LA.GOV	

Finding 8: According to DCFS, during state fiscal year 2025, 113 (33.5%) of 337 of cases reviewed by DCFS Program Integration staff for DA caseworkers had errors. However, as of September 2025, DCFS had not established formal policies governing Program Integration's case reviews of DA caseworkers.	
<i>Recommendation 8:</i> DCFS should evaluate the case review process and develop formal policies for the number of cases each Program Integration staff should review each quarter, and the number of cases from each DA office.	
Does Agency Agree with Recommendation?	<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree
Agency Contact Responsible for Recommendation: Patricia Cason	
<i>Name/Title:</i> Patricia Cason, Child Support Enforcement Manager 3	
<i>Address:</i> 627 N 4 th Street	
<i>City, State, Zip:</i> Baton Rouge, LA 70802	
<i>Phone Number:</i> 225-342-4783	
<i>Email:</i> Patricia.Cason.DCFS@LA.GOV	

<i>Recommendation 9:</i> DCFS should evaluate the case review process and determine whether Program Integration staff should develop and submit error trends and corrective action plans, and formalize this decision in policy.
Does Agency Agree with Recommendation? <input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree
Agency Contact Responsible for Recommendation: Patricia Cason
<i>Name/Title:</i> Patricia Cason, Child Support Enforcement Manager 3
<i>Address:</i> 627 N 4 th Street
<i>City, State, Zip:</i> Baton Rouge, LA 70802
<i>Phone Number:</i> 225-342-4783
<i>Email:</i> Patricia.Cason.DCFS@LA.GOV
<i>Recommendation 10:</i> DCFS should develop a process to monitor Program Integration staff to ensure they are conducting case reviews as required by the newly developed policies.
Does Agency Agree with Recommendation? <input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree
Agency Contact Responsible for Recommendation: Patricia Cason
<i>Name/Title:</i> Patricia Cason, Child Support Enforcement Manager 3
<i>Address:</i> 627 N 4 th Street
<i>City, State, Zip:</i> Baton Rouge, LA 70802
<i>Phone Number:</i> 225-342-4783
<i>Email:</i> Patricia.Cason.DCFS@LA.GOV

Finding 9: DCFS has not established procedures to assess the effectiveness of the case review process, including how results are analyzed, reported, and used. As a result, DCFS is unable to identify systemic weaknesses and inform corrective actions such as training and policy changes to improve program performance statewide.
<i>Recommendation 11:</i> DCFS should establish procedures to assess the effectiveness of the case review process and make improvements as appropriate.
Does Agency Agree with Recommendation? <input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree
Agency Contact Responsible for Recommendation: Babur Rehman
<i>Name/Title:</i> Babur Rehman, Auditor Director 3
<i>Address:</i> 627 N 4 th Street
<i>City, State, Zip:</i> Baton Rouge, LA 70802
<i>Phone Number:</i> 225-342-4898
<i>Email:</i> Babur.Rehman.DCFS@LA.GOV
<i>Recommendation 12:</i> When DCFS begins procuring a new child support data system, it should ensure it includes automated quality assurance features in the new system, such as field validation (e.g., rejecting invalid dates), cross-field validation (e.g., comparing timelines to confirm compliance), automated trend analysis, and dashboards to improve oversight.
Does Agency Agree with Recommendation? <input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree
Agency Contact Responsible for Recommendation: Christopher Nevarez
<i>Name/Title:</i> Christopher Nevarez, Project Director – MFD-CSE Modernization

<i>Address: 627 N 4th Street</i>	
<i>City, State, Zip: Baton Rouge, LA 70802</i>	
<i>Phone Number: 225-342-7182</i>	
<i>Email: Christopher.Nevarez.DCFS@LA.GOV</i>	
<i>Recommendation 13: DCFS should establish procedures to review and use the results of case reviews to identify systemic weaknesses and inform corrective actions to improve program performance.</i>	
Does Agency Agree with Recommendation?	<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree
Agency Contact Responsible for Recommendation: Konitra Jack	
<i>Name/Title: Konitra Jack, Child Support Enforcement Director</i>	
<i>Address: 627 N 4th Street</i>	
<i>City, State, Zip: Baton Rouge, LA 70802</i>	
<i>Phone Number: 225-342-2148</i>	
<i>Email: Konitra.Jack.DCFS@LA.GOV</i>	

APPENDIX B: SCOPE AND METHODOLOGY

This report provides the results of our performance audit of the Child Support Enforcement (CSE) program administered by the Louisiana Department of Children and Family Services (DCFS). We conducted this performance audit under the provisions of Title 24 of the Louisiana Revised Statutes of 1950, as amended. This audit generally covered July 1, 2020, through June 30, 2025. Our audit objectives were:

- 1. To provide information about Louisiana’s Child Support Enforcement program and compare it to other states.**
- 2. To evaluate whether DCFS ensures compliance with, assesses effectiveness of, and uses results from its case review process to improve overall CSE performance.**

We conducted this performance audit in accordance with generally-accepted *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We obtained an understanding of internal control that is significant to the audit objectives and assessed the design and implementation of such internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives; and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

During the planning phase of this audit, we determined that the program data maintained by CSE contains sensitive and confidential federal tax information (FTI)⁴⁰ that restricted our access and ability to conduct a comprehensive evaluation of program performance. As a result, we were unable to independently analyze or verify key program outcomes. To address this limitation, we focused our audit work on assessing CSE management’s oversight of internal quality control activities designed to monitor compliance with program requirements and identify issues.

To answer our objectives, we performed the following audit steps:

⁴⁰ FTI consists of federal tax returns and return information (and information derived from it) that is in the agency’s possession or control that is covered by the confidentiality protections of the Internal Revenue Code (IRC) and subject to the IRC § 6103(p)(4) safeguarding requirements including IRS oversight. <https://www.irs.gov/pub/irs-pdf/p1075.pdf>

- Researched relevant federal and state laws, regulations, and policies regarding the administration of child support enforcement.
- Met with program leadership and agency staff from DCFS, Louisiana District Attorneys' Offices, and the State of Louisiana Child Ombudsman regarding the CSE program.
- Met with stakeholders engaged in the CSE program, such the nonprofit group Fathers on a Mission, the Louisiana District Attorneys Association, and a Judicial District Court Hearing Officer.
- Obtained and analyzed documentation and statistics from DCFS regarding quality assurance activities, such as case reviews, error trend narratives, self-assessments, reports, inspections, and corrective action plans.
- Obtained and analyzed federal and state data on CSE case counts, collections, expenditures, staffing, and performance measures.
- Obtained and analyzed financial information from DCFS related to retained payments for Temporary Assistance for Needy Families, Foster Care, and Kinship Care Subsidy Program participants and cash payments remitted to the Louisiana Department of Health for Medicaid medical support payments.
- Researched and analyzed other states' child support enforcement programs, related laws, and performance audits on state child support enforcement programs.
- Researched federal and other states' laws and practices regarding insurance claims interception for past-due child support and obtained and analyzed data on insurance claims intercepts from DCFS.
- Researched best practices for increasing child support collections and the "family-centered" approach to child support enforcement.
- Obtained and reviewed Louisiana Legislative Auditor financial audits and DCFS internal audits of the CSE program.
- Provided our results to DCFS to review and incorporated edits throughout the report.

APPENDIX C: CHILD SUPPORT ENFORCEMENT PROCESS

The Louisiana Department of Children and Family Services' (DCFS) Child Support Enforcement (CSE) program includes a range of functions, from opening a child support case, locating a noncustodial parent, setting a child support amount, and applying enforcement actions if noncustodial parents fail to pay. Intake is the initial step in establishing a CSE case. The next step is for caseworkers to locate the noncustodial parent and establish paternity. After this, the judicial system is responsible for establishing a support order, which is the legally-enforceable amount of money the noncustodial parent must pay to the custodial parent each month. The support amount is set based on guidelines established by the Louisiana Legislature and on both parents' income.⁴¹ Support orders also include support for medical coverage for children.⁴² DCFS is then responsible for collecting and distributing the child support and taking enforcement action if the noncustodial parent fails to pay. Support order amounts may be adjusted/modified by the courts if the financial circumstances of either parent change. Exhibit C.1 outlines the CSE process and timelines.

⁴¹ La R.S. 9:315-9:315.20 are the Child Support Award Guidelines

⁴² One or both parents are ordered to provide medical insurance for the child, or if the child is on Medicaid the noncustodial parent must pay a minimal amount of cash, not to exceed 3% of the noncustodial parent's gross income; this money is paid as part of the child support order then DCFS remits the money to the Louisiana Department of Health Medicaid Program.

Exhibit C.1 Child Support Enforcement Process and Timeline	
Function	Description and Timeframe
Intake/Case Initiation and Assessment	Caseworker must create a case in the Louisiana Support Enforcement Services system (LASES) within 20 calendar days from receipt of application/referral once application fee is paid (fee is currently waived for all participants). As needed, the caseworker will interview the custodial and noncustodial parent, and obtain documents to complete an assessment and determine the next steps.
Locate Parents	Within 75 calendar days of determining that locate services are needed, the Louisiana State Parent Locator Service and other databases are used to locate parent(s). Parents(s) must be located within three years, or the case will be closed.
Establish Paternity	Once the noncustodial parent is located, paternity must be established within 90 calendar days either through marriage, birth certificate, acknowledgement of paternity, or genetic testing.
Establish Support Order	Once the noncustodial parent is located, a support order must be established by a court within 90 calendar days. The support order should also include a medical support order for the child(ren).
Collection and Distribution	DCFS collects payments from the noncustodial parent and must distribute payments to the custodial parent within two business days.
Enforcement	Enforcement actions depend on source of income and assets. Income assignment is immediate after establishment of support order. Enforcement action must occur within 30 calendar days of delinquency; 90-day delinquency required for license suspension and contempt of court; all enforcement actions must be completed within six months. Some methods of enforcement occur with less frequency, such as tax return intercept, passport denial, or lottery intercept.
Modification of Support Order (Review and Adjustment)	Parents have the right to request a review of the amount of the child support order at least every three years, or if there is a change in their financial circumstances. DCFS must complete the review within 180 calendar days of the review request. The new support order amount is set by the court. DCFS must notify parents at least every three years of the option to request a modification.
Closure	Child support cases are usually closed when the child turns 18, meaning that current support is no longer due. However, arrears do not go away, and DCFS continues to work the arrears-only cases. In some cases, such as for children with a disability, the child support case may remain open beyond 18 years of age.
Other Steps	<ul style="list-style-type: none"> • Service of Process is the formal delivery of legal documents to a person to give notice of legal proceedings; • Interstate Cases are cases in which the custodial parent lives in Louisiana and the noncustodial parent lives out of state, or vice versa; • Data Reliability refers to steps taken to ensure the information in the physical and electronic case file is accurate.
Source: Prepared by the legislative auditor's staff using information provided by DCFS.	

Enforcing Child Support Orders. If the noncustodial parent fails to pay a support order, state law⁴³ authorizes DCFS to use a range of enforcement actions to collect arrears, which is the amount of outstanding past-due support, or to encourage/compel the noncustodial parents to pay arrears. Examples of enforcement actions include: intercepting state and federal tax refunds; intercepting lottery, casino, and sports betting prizes; passport denials; financial seizures; suspension of occupational, professional, drivers', hunting, and fishing licenses; and civil contempt charges. Exhibit C.2 shows the source of child support collections for calendar year 2024.

⁴³ La R.S. 46:236.3

Exhibit C.2 Source of Child Support Collections, by Source Calendar Year 2024*		
Source	Total	Percentage
Income Assignment	\$302,719,278	70.32%
Voluntary Payment	56,965,530	13.23%
Federal Tax Intercept	32,666,402	7.60%
Interstate Payments**	20,305,554	4.72%
Financial Seizures***	9,947,272	2.31%
State Tax Intercept	2,935,831	0.68%
Gambling Intercept	2,198,389	0.51%
Unemployment Compensation	1,511,103	0.35%
Worker's Compensation	1,044,770	0.24%
Lottery Intercept and Other Sources	184,671	0.04%
Total	\$430,478,800	100.00%
<p>*The amounts in this table do not match the amounts in the body of the report because this data was provided by DCFS, whereas the amounts in the body of the report are based on federal performance data.</p> <p>**Interstate Payments are payments made by noncustodial parents who live out of state to custodial parents who live in Louisiana.</p> <p>***According to DCFS, insurance intercepts are included in the financial seizures.</p> <p>Source: Prepared by the legislative auditor's staff using information provided by DCFS.</p>		

Some enforcement actions, such as license suspension and civil contempt charges, do not directly result in collections, but are intended to compel the noncustodial parent to comply with the support order.

- License Suspension.** License suspension is considered if income assignment is not effective, or if the noncustodial parent is not making consistent payments. Types of licenses eligible for suspension are drivers', professional, business, and recreational licenses.⁴⁴ The purpose of license suspension is to compel the noncustodial parent to begin making regular payments. Since 2023, DCFS has revised its license suspension policy to a family-centered approach, which requires a caseworker to determine if the noncustodial parent has extenuating circumstances that affect his/her ability to pay. A restricted "hardship" license may also be considered, which allows a licensee to travel to and from work.
- Civil Contempt.** State law⁴⁵ provides that, by failing to pay the court ordered support, the noncustodial parent may be charged with constructive contempt of court. Court actions should only be taken

⁴⁴ La R.S. 9:315.41 and LAC Title 67 Pt. III § 2545

⁴⁵ La R.S. 46:236.6 and 46:236.7

when other administrative enforcement methods have failed, and only if the noncustodial parent has the ability to pay.

Family-Centered Enforcement. Since 2017, the federal final rule titled *Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs*⁴⁶ has facilitated the federal Office of Child Support Services' (OCSS) move away from the original program mission to recover welfare costs and use of more coercive enforcement methods. This rule mandates states to take a family-centered approach to child support, in which caseworkers must assess the noncustodial parent's ability to pay prior to applying enforcement actions. It also reserves the use of civil contempt charges against noncustodial parents who can pay child support but choose not to, rather than those who do not have the ability pay. Further, states cannot treat incarceration as "voluntary unemployment" and must allow modification of support obligations if a noncustodial parent is incarcerated for more than 180 days. According to interviews with DCFS, the shift to a family-centered approach has hindered enforcement efforts because proving an individual's ability to pay is often difficult, and the process of applying enforcement actions—such as license suspension or civil contempt—is paperwork-heavy and procedurally-complex.

COVID-19 Impact. During the declared Public Health Emergency (PHE) of 2020 due to the COVID-19 pandemic, OCSS allowed enforcement modifications, which gave extended timeframes and flexibility for enforcement actions. Other major effects of the PHE were closure of courts, genetic testing centers, and state child support offices to the public, causing delays in the CSE process. However, collection of child support generally increased as federal Coronavirus Aid, Relief, and Economic Security Act stimulus payments were intercepted by CSE.

⁴⁶ 45 CFR Parts 301, 302, 303, 304, 307, 308, and 309