

# STATE SUPPLEMENTAL PAY PROGRAM

DEPARTMENT OF PUBLIC SAFETY  
AND DEPARTMENT OF TREASURY

PERFORMANCE AUDIT SERVICES

Performance Audit  
February 1, 2024

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February 1, 2024

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:

This report provides the results of our evaluation of the State Supplemental Pay Program for local law enforcement personnel and firefighters across the state.

We found municipal police and fire supplemental pay boards have not consistently enforced state law, which has resulted in ineligible individuals receiving supplemental pay. In addition, some Sheriffs' Office personnel whose job duties do not meet state law are receiving supplemental pay.

We also found the Department of Public Safety and Corrections (DPS) payment process is inefficient and causes confusion among municipalities. While DPS sends out supplemental pay funds each month, it does so before receiving certification from municipalities, which results in payments to ex-employees. As of December 2023, the state had not been repaid \$574,942 in overpayments.

In addition, not all police chiefs have taken the required number of hours of training to receive supplemental pay, as required by state law. As of November 2023, 75 of 318 police chiefs, who are members of the Louisiana Association of Chiefs of Police, had not taken the required annual 12 hours of continuing education. Ten of those were new police chiefs who had not taken the required "New Chiefs" class/training within the first year of their administration.

We would like to express our appreciation to the state employees who administer the programs, as well as the personnel from several municipal police and fire departments and sheriff's offices for their assistance during this audit.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA  
Legislative Auditor

MJW/aa  
SUPPLEMENTALPAY





# Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA



## State Supplemental Pay Program

February 2024

Audit Control # 40230024

### Introduction

This report provides the results of our evaluation of the State Supplemental Pay Program (Supplemental Pay) for local law enforcement and firefighters across the state. We conducted this evaluation in response to Act 320 of the 2023 Regular Session, which directed the Louisiana Legislative Auditor to examine, investigate, and audit the state’s payments to eligible persons who receive state supplemental pay. As of July 1, 2023, the state pays eligible persons \$120 or \$600 per month in state supplemental pay. The Louisiana Constitution<sup>1</sup> authorizes state supplemental pay to local law enforcement and firefighters.

Various groups of law enforcement personnel are eligible to receive state supplemental pay, as provided by state law.<sup>2</sup> Exhibit 1 summarizes the groups that receive monthly supplemental pay, the average number of individuals per month receiving supplemental pay, and the average monthly supplemental payments and total supplemental payments made by the state for fiscal year 2023.

Exhibit 1 State Supplemental Pay Program Payments Fiscal Year 2023			
Group	Average Number of Recipients per Month	Average Monthly Payments	Annual Payments
Justices of the Peace, Constables*	715	\$83,544	\$1,002,532
Municipal and Tribal Firemen	5,617	3,427,359	41,128,304
Law Enforcement (Municipal, Tribal, Harbor, Fireboat, Marshals, Bridge)	5,225	3,239,661	38,875,934
Deputy Sheriffs	8,176	4,910,593	59,066,456
<b>Totals**</b>	<b>19,733</b>	<b>\$11,661,157</b>	<b>\$140,073,226</b>
*Justices of the Peace and Constables receive \$120 per month, while all other groups receive \$600 per month. ** The number of participants fluctuates from month to month based on turnover and attrition. <b>Source:</b> Prepared by legislative auditor’s staff using information provided by DPS and Treasury.			

<sup>1</sup> Article 10, Section 10(b)

<sup>2</sup> Louisiana Revised Statutes (R.S.) 13:2591, 40:1666.1, 40:1667.1, 40:1667.

**History of State Supplemental Pay.** The state originally began the Supplemental Pay program for municipal police officers only in 1956.<sup>3</sup> Over the years, state law has significantly amended the program, including making other groups eligible to receive supplemental pay, revising the eligibility criteria, and increasing the amount. Appendix C provides a timeline for significant changes to the State Supplemental Pay Program.

State law declares that the legislative intent of state supplemental pay is "*to promote the public peace and safety, by providing better enforcement of law, and particularly the enforcement of state laws by municipal police officers and deputy sheriffs*" and "*to promote the public welfare and safety, by providing better protection from fire and other conflagrations.*"

Source: R.S. 40:1666 and 1667

### Oversight of State

**Supplemental Pay Programs.** The State Supplemental Pay Program is administered by two state agencies - the Louisiana Department of Public Safety and Corrections (DPS) and the Department of Treasury (Treasury). Staff within DPS's Management and Finance Division administer the municipal police supplemental pay (including Justices of the Peace and Constables) and the fireman's supplemental pay programs. Treasury staff administer the deputy sheriffs' supplemental pay program. In addition, the following three boards of review make decisions regarding eligibility of persons applying for state supplemental pay:

- The *Municipal Police Officers' Supplemental Pay Board of Review* (9 members) is the oversight committee for the police supplemental pay program, including marshals, constables, and justices of the peace;
- The *Fireman's Supplemental Pay Board* (5 members) is the oversight committee for the firefighter's supplemental pay program; and
- The *Deputy Sheriffs' Supplemental Pay Board* (3 members) is the oversight committee for the deputy sheriffs' supplemental pay program.

**Payment Process.** DPS pays each police officer, firefighter, and marshal directly via direct deposit.<sup>4</sup> In July 2024, the agency plans to begin sending municipalities a single payment for police and marshals, and the municipalities will then distribute payments to eligible employees. Also, DPS still pays each firefighter directly each month, as required by state law.<sup>5</sup> Treasury staff is responsible for supplemental pay payments for deputy sheriffs. The agency pays each sheriff's office a lump sum every month and each office is then responsible for distributing supplemental payments to eligible staff.

To conduct this review, we interviewed state employees who administer the programs and make the disbursements, as well as municipal police and fire

<sup>3</sup> ACT 323 of the 1956 Regular Legislative Session

<sup>4</sup> DPS sends supplemental pay funds monthly to parish governments for constables and justices of the peace.

<sup>5</sup> R.S. 40:1666.3

departments and Sheriffs' offices; reviewed a selection of supplemental pay recipients' personnel files for supplemental pay application and eligibility documentation; visited 20 municipal police departments, municipal fire departments, and sheriffs' offices across the state; and attended the board meetings for the three separate boards that oversee the implementation of the programs.

The objective of this audit was:

**To evaluate the State Supplemental Pay Program for law enforcement and fire personnel.**

Our results are summarized on the next page and discussed in detail throughout the remainder of the report. Appendix A contains management responses, Appendix B contains our scope and methodology, and Appendix C contains legislative changes to the Supplemental Pay program.

## Objective: To evaluate the State Supplemental Pay Program for law enforcement and fire personnel.

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Overall, we found the following:

- **Municipal Police and Fire Supplemental Pay Boards have not consistently enforced state law, which has resulted in ineligible individuals receiving supplemental pay. In addition, some Sheriffs' staff whose job duties do not meet state law are receiving supplemental pay.** Statutes allow specific positions to receive supplemental pay for one group but not for another. For example, certain clerical positions are eligible for supplemental pay for municipal police but not for fire.
- **DPS's payment process is inefficient and causes confusion among municipalities. In addition, DPS sends out supplemental pay funds each month prior to receiving certification from municipalities, which results in payments to ex-employees. As of December 2023, \$574,942 in overpayments has not been repaid to the state since 2003.** According to DPS, the issue of overpayments will be largely resolved for police, marshals, constables, and justices of the peace when the agency begins disbursing funds to municipalities rather than recipients. However, this will not resolve the issue for fire personnel receiving supplemental pay as DPS is still required by state law to pay each fire department recipient directly.
- **Not all Chiefs of Police are obtaining the number of training hours required by state law to receive supplemental pay.** As of November 2023, 75 (23.6%) out of 318 Chiefs of Police, who are members of the Louisiana Association of Chiefs of Police, have not taken the 12 hours of continuing education annually as required by state law. In addition, 10 (3.1%) are new Chiefs of Police who have not taken the required "New Chief's" class/training within the first year of their administration.

This information is discussed in more detail on the pages that follow.



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**Municipal Police and Fire Supplemental Pay Boards have not consistently enforced state law, which has resulted in ineligible individuals receiving supplemental pay. In addition, some Sheriffs' staff whose job duties do not meet state law are receiving supplemental pay.**

State law outlines the various eligibility criteria to qualify for state supplemental pay. Eligibility criteria vary for each group but in general, individuals must meet the following:

- Have one year of experience,
- Be employed on a full-time basis, and
- Obtain specified professional certification.<sup>6</sup>

For some groups, state law specifically lists job positions that do not qualify for state supplemental pay. Statutes also allow specific positions to receive supplemental pay for one group but not for another. For example, certain clerical positions are eligible for supplemental pay under statutes for municipal police but not for fire. Each of the three groups have a review board that is responsible for certifying/approving supplemental pay applications based on their specific criteria outlined in law. While the Municipal Police and the Fireman's Supplemental Pay Boards were created by state law, the Deputy Sheriffs' Board is created annually in the state's annual appropriations bill (House Bill 1). The boards may also develop rules regarding eligibility and the application process within the parameters established in state law.<sup>7</sup> Exhibit 2 summarizes the eligibility requirements and documentation each of the three Boards requires to prove eligibility.

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<sup>6</sup> Fire employees must pass a certified fireman's training program equal to the National Fire Protection Association Standard 1001 Firefighter I Certification or a firefighter's training program approved by the Office of State Fire Marshal Fire and Emergency Training Academy. All peace officers must complete a basic training course approved by the Council on Peace Officers Standards (POST) within one year of employment as a peace officer. The three levels of POST Certification are: Level 1 – Basic Law Enforcement Peace Officers, Level 2 – Basic Correctional Peace Officer, Level 3 – Correctional Officers.

<sup>7</sup> DPS is in the process of promulgating new administrative rules for the Municipal Police Officer's Supplemental Pay Board of Review and the Fireman's Supplemental Pay Board. The Deputy Sheriffs' Supplemental Pay Board last promulgated administrative rules in 1998.

Exhibit 2 State Supplemental Pay Program Eligibility Documentation Required Per Review Board	
Group/Board	Eligibility Documentation Requirements
Municipal Police Officers' Supplemental Pay Board of Review	One year of full-time employment, Prior service form, Completed application, POST Certification Certificate, Personnel Action Form, Copy of detailed job description, Commission Card, Copy of Social Security Card
Fireman's Supplemental Pay Board	One year of full-time employment, Prior service form, Completed application, Firefighter Certification Certificate(s), Personnel Action Form, Copy of detailed job description, Copy of Social Security Card
Deputy Sheriffs' Supplemental Pay Board	One year of full-time employment, Certificate of Prior Service, Employment Information Form*, POST Certification Certificate (Basic or Basic Correctional Peace Officer)
* Requires a description of full-time duties including percentage for each duty. <b>Source:</b> Prepared by legislative auditor's staff using information provided by each Review Board.	

**The Fireman's Supplemental Pay Board uses its discretion to approve supplemental pay applications for jobs that are explicitly excluded in state law.** State law "excludes any person hired primarily to perform secretarial and clerical duties, switchboard operators, secretaries, record clerks, maintenance personnel, and mechanics" from receiving supplemental pay.<sup>8</sup> However, the Fireman's Supplemental Pay Board approves applications for any fire department staff that have obtained a Firefighter 1 certificate. Reviewing firemen's supplemental pay information, we found 152 communications officers, records clerk, IT staff, supply technicians, mechanics and other similar job positions who received approximately \$1.1 million<sup>9</sup> in supplemental pay for fiscal year 2023. We also identified 46 staff in positions such as prevention/safety, training, and EMS staff who are not explicitly excluded in state law from receiving supplemental pay but do not fight fires. Fire districts we met with did not provide examples of these persons actually fighting fires and the job descriptions for these positions do not require any type of firefighting work. Both the Fireman's Supplemental Pay Board members and staff from various fire departments told us that as long as staff obtain their Firefighters 1 Certificate then they have the ability

Exhibit 3 Examples of Excluded Fire Job Positions Currently Receiving Supplemental Pay Fiscal Year 2023	
Job Position	Number of Recipients
Administrative Assistant	6
Communications/Dispatch Staff	103
IT Staff	6
Mechanic's Staff	12
<b>Source:</b> Prepared by legislative auditor's staff using information provided by DPS.	

<sup>8</sup> R.S. 40:1666.1 (A)(2)

<sup>9</sup> This calculation assumes the 152 employees received \$600 per month for the full year.

to respond to a fire and deserve to receive supplemental pay. The Fireman's Supplemental Pay Board also told us that if a Fire Chief, under oath, states that an applicant responds to fires, if needed, then it is the Board's decision to grant that person supplemental pay because the Board is responsible to interpret the law on each case.<sup>10</sup>

The Municipal Police Officers' Supplemental Pay Board does not have this issue, as state law specifically allows certain clerical positions, such as radio dispatcher and officers that provide "necessary services to line officers in the performance of their duties" to receive supplemental pay. In addition, while state law does specifically prohibit record clerks from receiving supplemental pay, an AG's opinion in 2014<sup>11</sup> ruled that any "Police Records Clerk" classified positions under the municipal and fire civil service law are eligible. However, the Municipal Police Officers' Board has, in the past, granted supplemental pay to ineligible personnel. For example, it was recently brought to the current board's attention that parish government personnel had previously been granted supplemental pay in 2022. However, per state law, only full-time police officers of municipalities, tribal police, or harbor/levee police are eligible. At the August 2023 board meeting, the current board voted to stop payments to the applicable individuals, but there may be other instances in which previous boards approved state supplemental pay to ineligible individuals. Therefore, DPS staff may want to review supplemental pay recipients to identify whether any ineligible personnel were granted and are still receiving state supplemental pay.

**Some sheriffs' staff receiving supplemental pay do not qualify because they do not spend enough time on enforcement duties.** Per state law, deputy sheriffs hired to "primarily perform purely clerical or non-enforcement duties" are not eligible for supplemental pay.<sup>12</sup> According to Treasury staff, job duties must be mostly direct law enforcement duties, meaning 50% or more of their time. On applications for supplemental pay, sheriffs are required to describe the duties of the applicant, including listing the percentage of time the applicant spends on each duty but are not required to submit a formal job description. However, we found instances in which sheriffs' clerical staff whose job duties do not meet this criterion are receiving supplemental pay. For example, when deputies move from an enforcement position to a clerical position. We found that some sheriffs' offices submitted an updated job description to Treasury, even though they are not required to do so and the employee no longer receives supplemental pay. However, this is not the case at other sheriffs' offices. In these instances, the clerical personnel often maintain their POST certification. According to one sheriffs' office as long as its employees maintain POST certification they deserve to receive supplemental pay.

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<sup>10</sup> According to R.S. 40:1666.8, the decision of the Fireman's Supplemental Pay Board regarding eligibility shall be final.

<sup>11</sup> AG *Opinion 14-0105*

<sup>12</sup> R.S. 1667.7 (A), applies only to deputies hired after March 31, 1986.

Based on interviews with sheriffs' staff, we also found other instances where employees of sheriffs' offices may not spend a majority of their time on enforcement duties, as required by law, but still receive supplemental pay. According to the Deputy Sheriffs' Supplemental Pay Board, only one Treasury staff person, who devotes 35% of their time to this program, handles all applications and supplemental payments. The staff and board must rely on sheriffs' monthly certifications that supplemental pay recipients in their offices meet eligibility requirements. However, the Sheriffs' Board should require formal job descriptions for applicants to help ensure it approves only applications that meet statutory eligibility requirements and should remind sheriffs' offices that they must submit updated applications and job descriptions when employees change positions.

**Approval of supplemental pay applications may be delayed for months because the Municipal Police and Fire Review Boards only meet quarterly.** The Municipal Police and Fireman's Supplemental Pay Boards meet every three months or four times a year, but only the Fireman's Supplemental Pay Board is required to do so by state law.<sup>13</sup> The Deputy Sheriffs' Board doesn't have a set meeting schedule and meets when necessary, especially when an application is questionable. During these meetings, the boards may vote on new applications, discuss questionable applications, and any other matters related to disbursing supplemental pay. However, the approval process varies for each of the three boards. Treasury staff approve most applications for deputy sheriffs, while the board only reviews/approves applications where eligibility is questionable. This helps ensure applications are processed and supplemental pay funds disbursed in a timely manner.

After August 2023, as voted on by the Municipal Police Board, DPS staff also began approving standard applications, while the Board approves irregular or questionable applications. While DPS staff also approve all fire applications that meet eligibility requirements and start disbursing payments, the Fireman's Supplemental Pay Board formally reviews and votes on all applications during board meetings. However, from interviews with municipalities, both police and fire stated they have had instances of applicants not receiving their supplemental pay for three or more months and attributed the delay to the boards' meeting schedules. Approvals of questionable or complicated applications may be delayed as they must be reviewed by the boards. In addition, if any of the boards do not have a quorum, which was the case with an August 2023 Municipal Police Officers' Board meeting, they cannot move forward with approving applications, which further delays supplemental pay to applicants.

**Both DPS and Treasury could not locate employee applications for supplemental pay.** We reviewed files for supplemental pay recipients at 20 different municipal police departments, municipal fire departments, and sheriffs' offices across the state. Applications for 31 (13.4%) of the 232 police and fire recipients could not be located either by the municipality or by DPS staff. In

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<sup>13</sup> R.S. 1666.7

addition, applications for nine (10.0%) of the 90 deputy sheriffs recipients selected could not be located either by the parish or the Treasury. DPS stated that it either did not have the hard copy of some older applications or it could not open the electronic files for older applications because the files had been corrupted. Treasury stated it has a five-year record retention policy, so it does not have the older applications. Since many recipients have received supplemental pay for an extended period of time, and their original applications may no longer be available, all three boards should implement a periodic renewal process in order to identify recipients who were never eligible or are no longer eligible for supplemental pay. In addition, since police officers and sheriffs' deputies are required to complete a number of annual POST training hours in order to maintain their POST certification, the Municipal Police Officers' and Deputy Sheriffs' Boards should request from the Louisiana Commission on Law Enforcement (LCLE)<sup>14</sup> the list of officers who have lost POST Certification due to deficient training hours and suspend these individual's supplemental pay until their POST certification is re-established.

**Matter for Legislative Consideration 1:** The legislature may wish to formally create the Deputy Sheriffs' Supplemental Pay Board in state law, including the composition of its membership and its duties.

**Matter for Legislative Consideration 2:** The legislature may wish to revise or consolidate state law for the separate groups for supplemental pay to ensure eligibility and exclusions are done accurately and consistently.

**Matter for Legislative Consideration 3:** The legislature may wish to further clarify which employees of fire departments are eligible to receive supplemental pay.

**Recommendation 1:** The Deputy Sheriffs' Supplemental Pay Board should require sheriffs' offices to submit formal job descriptions for supplemental pay applicants to help verify applicants are meeting the enforcement duties requirement.

**Summary of Management's Response:** The Deputy Sheriffs' Supplemental Pay Board disagrees with this recommendation and stated that the job descriptions can be generic and not an accurate description of duties performed on a daily basis which is why the Board requires the Employment Information Form to be completed which requires a Sheriff to detail the percentage of time a deputy spends on each job duty. See Appendix A for the Board's full response.

**LLA Additional Comments:** As described in the report, we identified instances in which Sheriffs' staff who do not spend a majority of their time on direct law enforcement are receiving supplemental pay. The job duties

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<sup>14</sup> LCLE oversees POST training and certification for peace officers.

information included on the Employment Information Form by the respective sheriffs did not match current, actual job duties. Formal job descriptions would further help the Deputy Sheriffs' Board verify that applicants meet eligibility criteria to receive supplemental pay.

**Recommendation 2:** DPS staff should conduct a review of current supplemental pay recipients to determine whether previous Municipal Police Boards and Fire Boards granted supplemental pay to ineligible personnel.

**Summary of Management's Response:** DPS disagrees with this recommendation and stated that it does not believe that it possesses the authority to overturn decisions made by the respective Boards of Review and state law currently does not grant it authority to deviate from the Boards' decision(s). DPS further stated that it believes the Legislature should consider legislation that would further define who is eligible to increase uniformity in the approval process. See Appendix A for DPS' full response.

**LLA Additional Comments:** DPS can identify ineligible supplemental pay recipients and present its findings to the current Boards. The Boards would then determine how to proceed.

**Recommendation 3:** All three Boards should implement a renewal process in which supplemental pay recipients resubmit their eligibility documents for review, including updated job titles and descriptions. This will help the Review Boards identify recipients that no longer qualify for supplemental pay.

**Summary of Managements' Responses:**

- The Fireman's Supplemental Pay Board disagrees with this recommendation but did not provide a formal, written response.
- The Municipal Police Officers' Supplemental Pay Board agrees with this recommendation but did not provide a written response. See Appendix A for the Board's completed recommendation checklist.
- The Deputy Sheriffs' Supplemental Pay Board disagrees with this recommendation and stated that one Treasury staff member administers the DSSP Program and this staff member is also responsible for other Treasury duties. To implement the recommendation, additional staff and funding resources would be necessary. See Appendix A for the Board's full response.

**Recommendation 4:** The Municipal Police and Deputy Sheriffs' Boards should request from LCLE the list of persons who lost POST certification due to deficient training hours and suspend their supplemental pay until their POST certification is reestablished.

**Summary of Managements' Responses:**

- The Municipal Police Officers' Supplemental Pay Board agrees with this recommendation but did not provide a written response.
- The Deputy Sheriffs' Supplemental Pay Board disagrees with this recommendation and stated that one Treasury staff member administers the DSSP Program and this staff member is also responsible for other Treasury duties. To implement the recommendation, additional staff and funding resources would be necessary. See Appendix A for the Board's full response.

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**DPS's payment process is inefficient and causes confusion among municipalities. In addition, DPS sends out supplemental pay funds each month prior to receiving certification from municipalities, which results in payments to ex-employees. As of December 2023, \$574,942 in overpayments has not been repaid to the state since 2003.**

As required by state law<sup>15</sup>, DPS pays law enforcement and fire personnel based on a monthly warrant certified by municipalities that details the employees in each department eligible to receive supplemental pay for that month. DPS sends out a warrant each month with the names of employees currently receiving supplemental pay to each of the 585 municipal police and fire departments, marshal's offices, justices of the peace, and constable's offices in the state. These offices must return the certified warrant to DPS before the fifteenth of each month and note on the warrants any changes in name, employment, or job title, etc. so that DPS knows the correct amount of supplemental pay funds to disburse.

**Municipalities expressed frustration over the warrant process and communications with DPS.** DPS staff send out warrants at the end of each month. Agency staff mails physical copies of warrants through the United States Postal Service (USPS) to smaller municipalities, but emails warrants to larger municipalities because its printer can only print 30 pages at a time. Some municipalities said that they do not always receive the physical copies of their warrants in a timely manner through the mail, so they must then ask DPS staff to email a copy of the warrant.

Starting in January 2024, DPS will have the ability to issue warrants to municipalities via a new system portal. The municipalities will use this portal to process warrants for changes, edits, deletions, etc. DPS hopes this new process will

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<sup>15</sup> R.S. 40:1667.3



alleviate the timing lag issues of the current warrant process. However, not all municipalities have signed up for the portal, so DPS will still send these a physical copy of the warrant. According to DPS, it will take time to get all municipalities to use the portal.

In addition, municipalities told us that obtaining answers from DPS about supplemental pay can be difficult. DPS only has one general email account that all communications concerning the program must go through, including general questions, changes to warrants, and submission of supplemental pay applications. According to municipalities, DPS staff do not always timely respond to questions submitted through this email. In addition, some told us that applications they submitted via this email address were not submitted to the board for review, or changes to warrants submitted were not applied. According to DPS, it only has four full-time and one part-time staff<sup>16</sup> who serve 585 various local government offices with approximately 11,500 eligible employees, so it wants all communications to go through this one email in order to have a record of the communications. They also stated that in July 2022 their small staff was tasked with a system transition from their old legacy computer system in order to incorporate a one-time increase in supplemental pay directed by the Legislature. The transition overwhelmed DPS staff because they had to perform manual double-entry transactions in order to ensure the accuracy of payments. DPS explained the development of the online portal will also help improve communication issues between itself and municipalities.

While DPS has some instructional materials on its website, municipalities staff requested additional training, whether in-person or virtual, to help guide them through the process. Staff in municipalities often take over the supplemental pay process from previous staff without much guidance and often email or try to call DPS as they learn the process. Training and more thorough guidance materials could help municipality staff better understand the process and reduce how often they must seek help from DPS staff.

**DPS deposits supplemental payment funds each month prior to receiving certified warrants from municipalities.** DPS sends out warrants to municipalities for certification on approximately the 27<sup>th</sup> or 28<sup>th</sup> of each month but issues supplemental pay funds to all recipients only a few days later on the 30<sup>th</sup> or 31<sup>st</sup> of that same month. Therefore, the agency is paying these funds prior to municipalities submitting the certified warrants to DPS or, in the cases where warrants are physically mailed, before the municipality even receives the warrant. This process results in DPS paying individuals who are no longer employed with the municipality, are on extended leave, or switched jobs and are no longer eligible for supplemental pay because municipalities have not had a chance to submit their certified warrant with these changes. For this reason, municipalities often email DPS as soon as the recipients are put on leave, fired, quit, retire, etc. but payments are often still made to these ineligible persons.

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<sup>16</sup> As discussed in DPS' response to the report located in Appendix A, these staff do not work full-time on the State Supplemental Pay Program as they have other duties within DPS' Office of Management and Finance.



This process has resulted in \$574,942 in overpayments that have not been repaid, as of December 2023. The oldest supplemental pay accounts receivable balance goes back to 2003 so there are a total of 1,104 outstanding payments spanning a 20-year period. DPS sends municipalities<sup>17</sup>, rather than the individual who wrongfully received the disbursement, an invoice to try and recover the funds. Some municipalities pay the DPS invoices, while others refuse to pay these invoices, as they say they informed DPS staff of the change prior to payment being disbursed. Other municipalities told us that they pay the DPS invoice but turn around and try to obtain the overpayment from their ex-employee. The municipalities we spoke with are frustrated with this process. Many have made it clear they will not pay the invoices because they tried to remove the person from the warrant. In some cases, the warrant is corrected one month and then reverts back to being incorrect the next month. Several municipalities indicated that they have tried to communicate to DPS, via email, these changes as soon as possible but agency staff replied back to note the change on the warrant. However, because DPS sends out supplemental pay funds prior to receiving the certified warrants with these changes, the ex-employees still received the monthly payment.

According to DPS, the issue of overpayments will be largely resolved for police, marshals, constables, and justices of the peace when the agency begins disbursing funds to municipalities rather than recipients. The municipalities will be able to disburse the correct amount and send back any overpayments to DPS. However, this will not resolve this issue for fire personnel receiving supplemental pay as DPS is still required by state law to pay each fire department recipient directly.

**Matter for Legislative Consideration 4:** The legislature may wish to revise state law to allow DPS to disburse supplemental pay funds directly to the municipalities or fire protection districts rather than individual fire department recipients.

**Recommendation 5:** DPS should develop training and a manual or other instructional reference materials for municipalities' staff who are responsible for supplemental pay. This training and instruction should include information on the application process, monthly warrant and payment process, changes to personnel status, etc.

**Summary of Management's Response:** DPS agrees with this recommendation and stated that it is developing additional training for municipalities in conjunction with the implementation of the external portal. See Appendix A for DPS' full response.

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<sup>17</sup> DPS sends the municipalities the invoices because they do not have accurate mailing addresses for the individual that received the payment.

**Recommendation 6:** In order to stop disbursing supplemental pay funds prior to receiving certified warrants, DPS should postpone payments by one month in order to catch up the timing of the disbursements.

**Summary of Management's Response:** DPS agrees with this recommendation and stated that postponing payments by one month would significantly reduce overpayments. However, the agency attempted this recommendation in the past but was met with resistance from municipalities and recipients. See Appendix A for DPS' full response.

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### **Not all Chiefs of Police are obtaining the number of training hours required by state law to receive supplemental pay.**

Since January 2004, state law<sup>18</sup> requires newly-elected or appointed municipal Chiefs of Police to successfully complete a New Chief Management Course (a 32-hour course in law enforcement administration) within one year of their election or appointment. In addition, as of January 2015, state law requires each municipal chief of police to complete 12 hours of continuing education as approved by the board within every calendar year. State law requires that chiefs must complete these training hours to be eligible for state supplemental pay. According to the Louisiana Association of Chiefs of Police, the Association felt the need to provide intensive management and administrative training to chiefs of police in order to improve their management skills and to raise the level of professionalism in law enforcement in the state. As a result, the Law Enforcement Executive Management Institute (LEEMI) within the Office of the Governor was created to oversee this training.

**Not all Chiefs of Police are taking the required training but are still receiving supplemental pay.** As of November 2023, 75 (23.6%) out of 318<sup>19</sup> Chiefs of Police who are members of the Louisiana Association of Chiefs of Police have not taken the 12 hours of continuing education annually as required by state law. In addition, 10 (3.1%) are new chiefs of police who have not taken the required "New Chief's" class/training within the first year of their administration. The Louisiana Association of Chiefs of Police only tracks training hours for chiefs that self-report to the Association; therefore, it is difficult to determine how many more chiefs have not completed the proper training requirements.

LEEMI sought an Attorney General's opinion in 2022 on whether it could withhold supplemental pay from chiefs who were not compliant with these statutory training requirements. Per the AG's Opinion,<sup>20</sup> supplemental pay may only be

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<sup>18</sup> R.S. 33:2345(A) – (C)

<sup>19</sup> This doesn't include Chiefs of Police that are not members of the Louisiana Association of Chiefs of Police. The Association only tracks whether its members are taking required training.

<sup>20</sup> AG's *Opinion 22-0092*

withheld from chiefs who are appointed, not elected, and must be reviewed by the Municipal Police Officers' Supplemental Pay Board of Review. According to a representative from the Louisiana Association of Chiefs, the Association still feels that supplemental pay should be withheld from any noncompliant chief of police, whether they are elected or appointed, because supplemental pay is a benefit or extra payment and not part of their salary that state law does protect. As of November 2023, 36 of the 75 chiefs not in compliance with training requirements were appointed in Louisiana, while the other 39 were elected.

**Matter for Legislative Consideration 5:** The legislature may wish to require all chiefs of police to join the Louisiana Association of Chiefs or, at least, be required to report training hours to the Association so that it can track training hours required by state law for all chiefs of police in the state.

**Recommendation 7:** LEEMI should report chiefs of police who are deficient in training hours to DPS so that the Municipal Police Officers' Supplemental Pay Board of Review can determine whether to rescind their supplemental pay until the proper training hours are earned.

**Summary of Managements' Response:**

- LEEMI agreed with this recommendation but did not provide a written response. See Appendix A for LEEMI's completed recommendation checklist.
- The Municipal Police Officers' Supplemental Pay Board agreed with this recommendation but did not provide a written response. See Appendix A for the Board's completed recommendation checklist.

**Recommendation 8:** The Municipal Police Officers' Supplemental Pay Board of Review should work with the Louisiana Association of Chiefs of Police, and the LEEMI to create a process to track whether all Louisiana chiefs of police are meeting their required training hours.

**Summary of Management's Response:** The Board agreed with this recommendation but did not provide a written response. See Appendix A for the Board's completed recommendation checklist.



## **APPENDIX A: MANAGEMENT'S RESPONSES**

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## DEPUTY SHERIFFS' SUPPLEMENTAL PAY BOARD

**Members:**

**Gary Bennett**  
Louisiana Sheriffs' Association

**John Fleming, MD**  
State Treasurer

**Taylor F. Barras**  
Commissioner of Administration

January 26, 2024

Mr. Michael J. Waguespack, CPA  
Louisiana Legislative Auditor  
1600 North Third Street  
P.O. Box 94397  
Baton Rouge, Louisiana 70804-9397

Dear Mr. Waguespack:

As per your staff's request, please accept this letter as our official response to the Louisiana Legislative Auditor's report titled "State Supplemental Pay Programs."

In accordance with the general appropriations bill, the DSSP Program is governed by the DSSP Board that consists of the Commissioner of Administration, or his designee; a member of the Louisiana Sheriff's Association selected by the President thereof; and the Treasurer, or his designee. The administration of the program is performed by Treasury staff; however, Treasury does not have a dedicated position solely for the DSSP Program and receives no funding for the administration of the program.

The DSSP Board has an approved manual available on our website for the administration of the DSSP Program that requires sheriffs to submit specific forms for new applicants, change of duties, and leaves of absence. The manual states that the sheriff's obligation is as follows:

It is the sheriff's responsibility to certify a deputy sheriff as soon as the deputy becomes eligible to receive supplemental pay and it is the responsibility of the sheriff to make supplemental payments to the individual deputy sheriffs.

The sheriff certifies a deputy by completing a DSSP Employment Information Form and other pertinent supplemental forms. The completed forms along with required documentation should be attached to the sheriff's monthly report. The sheriff shall submit a written explanation on the subsequent monthly report when a deputy's name is erroneously omitted from the previous month's report.

The manual requires sheriffs to submit monthly reports detailing the deputies eligible for supplemental pay, adjustments due to eligibility changes for previous paid months, any newly eligible deputies, and any changes to deputies that are eligible. When the monthly report is submitted, the sheriff certifies that *"the deputies included in this monthly reconciliation are employed full-time, commissioned, and earning a salary from the Sheriffs Salary Fund of at least \$350.00 per month, and meets all other requirements for eligibility, which are applicable based on his date of employment."*

**Recommendation 1 – The Deputy Sheriff’s Board should require sheriffs’ offices to submit formal job descriptions for supplemental pay applicants to help verify applicants are meeting the enforcement duties requirement.**

For all new applicants, the sheriff is required to submit an Employment Information Form. This form requires the sheriff to detail the percentage of time the deputy spends on each job duty. Due to the fact that job descriptions can be generic and not an accurate description of the duties performed on a daily basis, the Board requires the Employment Information Form to be completed. This helps ensure that the deputy’s actual job duties are described to confirm the deputy is spending a majority of their time on direct law enforcement, which is required to receive supplemental pay.

**Recommendation 3 – All three Review Boards should implement a renewal process in which supplemental pay recipients resubmit their eligibility documents for review, this includes updated job titles and descriptions. This will help the Review Boards identify recipients that no longer qualify for supplemental pay.**

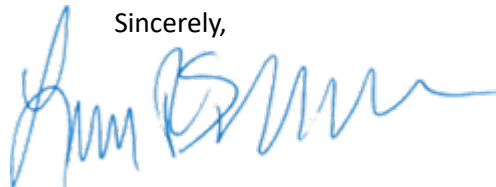
The one Treasury staff member that administers the DSSP Program is also responsible for other Treasury duties. The breakdown of her time spent on this program is 35% of her job duties. Due to this time limitation, the DSSP Board requires the sheriff to certify that all information in the monthly report is true and accurate. For the DSSP Board to require sheriffs to send updated job titles and descriptions or newly created DSSP forms to verify the sheriff’s certified monthly report, additional staff and funding resources would be necessary.

**Recommendation 4 – The Municipal Police and Deputy Sheriff’s Supplemental Pay Boards should request from LCLE the list of persons who lost POST certification due to deficient training hours and suspend their supplemental pay until their POST certification is reestablished.**

The one Treasury staff member that administers the DSSP Program is also responsible for other Treasury duties. The breakdown of her time spent on this program is 35% of her job duties. Due to this time limitation, the DSSP Board requires the sheriff to certify that all information in the monthly report is true and accurate. For the DSSP Board to request and review additional reports to verify the sheriff’s certified monthly report, additional staff and funding resources would be necessary.

If we can be of further assistance, please do not hesitate to reach out.

Sincerely,



Lindsay Schexnayder  
Chairman



**Agency:** Deputy Sheriff's Supplemental Pay Board

**Audit Title:** State Supplemental Pay Program

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**Audit Report Number:** 40230024

**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.

<b>Finding 1: Municipal Police and Fire Supplemental Pay Boards have not consistently enforced state law which has resulted in ineligible individuals receiving supplemental pay. In addition, some Sheriffs' staff whose job duties do not meet state law are receiving supplemental pay.</b>	
<i>Recommendation 1: The Deputy Sheriff's Board should require sheriffs' offices to submit formal job descriptions for supplemental pay applicants to help verify applicants are meeting the enforcement duties requirement.</i>	
Does Agency Agree with Recommendation? <input type="checkbox"/> Agree <input checked="" type="checkbox"/> Disagree	
Agency Contact Responsible for Recommendation:	
<i>Name/Title: Lindsay Schexnayder, Chairman</i>	
<i>Address: P.O. Box 44154</i>	
<i>City, State, Zip: Baton Rouge, LA 70802</i>	
<i>Phone Number: 225-342-0051</i>	
<i>Email: <a href="mailto:LSchexnayder@treasury.la.gov">LSchexnayder@treasury.la.gov</a></i>	
<i>Recommendation 3: All three Review Boards should implement a renewal process in which supplemental pay recipients resubmit their eligibility documents for review, this includes updated job titles and descriptions. This will help the Review Boards identify recipients that no longer qualify for supplemental pay.</i>	
Does Agency Agree with Recommendation? <input type="checkbox"/> Agree <input checked="" type="checkbox"/> Disagree	
Agency Contact Responsible for Recommendation:	
<i>Name/Title: Lindsay Schexnayder, Chairman</i>	
<i>Address: P.O. Box 44154</i>	
<i>City, State, Zip: Baton Rouge, LA 70802</i>	
<i>Phone Number: 225-342-0051</i>	
<i>Email: <a href="mailto:LSchexnayder@treasury.la.gov">LSchexnayder@treasury.la.gov</a></i>	

<i>Recommendation 4: The Municipal Police and Deputy Sheriff's Supplemental Pay Boards should request from LCLE the list of persons who lost POST certification due to deficient training hours and suspend their supplemental pay until their POST certification is reestablished.</i>	
Does Agency Agree with Recommendation?	<input type="checkbox"/> Agree <input checked="" type="checkbox"/> Disagree
Agency Contact Responsible for Recommendation:	
<i>Name/Title: Lindsay Schexnayder, Chairman</i>	
<i>Address: P.O. Box 44154</i>	
<i>City, State, Zip: Baton Rouge, LA 70802</i>	
<i>Phone Number: 225-342-0051</i>	
<i>Email: <a href="mailto:LSchexnayder@treasury.la.gov">LSchexnayder@treasury.la.gov</a></i>	



*JEFF LANDRY*  
GOVERNOR

*COLONEL ROBERT P. HODGES*  
DEPUTY SECRETARY

**State of Louisiana**  
*Department of Public Safety and Corrections*  
*Public Safety Services*

DPS-02-02164-GG  
January 26, 2024

Michael J. "Mike" Waguespack, CPA  
Louisiana Legislative Auditor  
1600 North 3rd Street P.O. Box 94397  
Baton Rouge, LA 7 0804-9397

RE: ACT 320 (SB 33) 2023 Audit Report #40230024

Dear Mr. Waguespack:

The Office of Management and Finance (OMF), within the Department of Public Safety and Corrections - Public Safety Services (DPS), is in receipt of your recent audit report for the Municipal Fire and Police Supplemental Pay. DPS concurs in part with your findings.

The staff mentioned on page 11 of the draft report are not full-time Supplemental Pay employees. They are OMF employees who are responsible for other duties within the Financial Services Division. DPS never received any dedicated funding or positions to operate this program. DPS would welcome additional positions dedicated solely to the Supplemental Pay programs.

**Finding 1: Municipal Police and Fire Supplemental Pay Boards have not consistently enforced state law which has resulted in ineligible individuals receiving supplemental pay.**

**Recommendation 2: DPS staff should conduct a review of current supplemental pay recipients to determine whether previous Municipal Police Review Boards and Fire Review Boards granted supplemental pay to ineligible personnel.**

- DPS does not believe that it or OMF possess the authority to overturn decisions made by the respective Boards of Review. Statutes that govern each board provide that "*the decision of the board with regard to eligibility shall be final.*" While DPS may not agree with the Boards' decision(s), state law currently does not grant DPS authority to deviate from their decision(s). DPS believes the Legislature should consider legislation that would further define who is eligible, to increase uniformity in the approval process.

**Finding 2: DPS's payment process is inefficient and causes confusion among municipalities. In addition, DPS sends out supplemental pay funds each month prior to receiving certification from municipalities which results in payments to ex-employees. As of December 2023, \$574,942 in overpayments has not been repaid to the state since 2003.**

**Recommendation 5: DPS should develop training and a manual or other instructional reference materials for municipalities' staff who are responsible for supplemental pay. This training and instruction should include information on the application process, monthly warrant and payment process, changes to personnel status, etc.**

- DPS agrees with this recommendation. OMF is developing additional training for municipalities in conjunction with the implementation of the external portal. The training materials will be available on the Supplemental Pay website, and in-person training will be available on request.

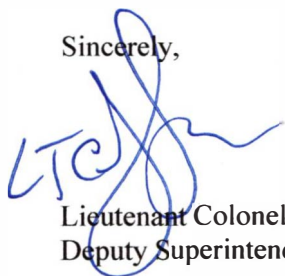
**Recommendation 6: In order to stop disbursing supplemental pay funds prior to receiving certified warrants, DPS should postpone payments by one month in order to catch up the timing of the disbursements.**

- DPS agrees that postponing payments by one month will allow municipalities time to submit all changes to DPS and give DPS time to enter all the changes into the SuMPay system prior to payment distribution. The recommended change would significantly reduce overpayments and accounts receivable.

However, this change was attempted in the past, and it was met with resistance from municipalities and recipients. DPS will continue to work with municipalities to improve the process, thereby decreasing payment errors.

DPS appreciates the importance of these audits and welcomes ideas to improve the administration of the Supplemental Pay program. Thank you for providing the opportunity to respond to your recommendations. If you have any questions related to this response, I can be contacted via email at [Gregory.Graphia@LA.Gov](mailto:Gregory.Graphia@LA.Gov) or by phone at (225) 925-6032.

Sincerely,



Lieutenant Colonel Gregory Graphia  
Deputy Superintendent - Chief Administrative Officer

C: Colonel Robert P. Hodges, Deputy Secretary, Department of Public Safety Services  
Erin Bielkiewicz, Deputy Undersecretary, Office of Management and Finance  
Patrick Bateman, Internal Audit Director, Office of Management and Finance  
Scott Erwin, Financial Services Director, Office of Management and Finance

**Agency:** Department of Public Safety and Corrections

**Audit Title:** State Supplemental Pay Program

**Audit Report Number:** 40230024

**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.

<p><b>Finding 1: Municipal Police and Fire Supplemental Pay Boards have not consistently enforced state law which has resulted in ineligible individuals receiving supplemental pay. In addition, some Sheriffs' staff whose job duties do not meet state law are receiving supplemental pay.</b></p>
<p><i>Recommendation 2: DPS staff should conduct a review of current supplemental pay recipients to determine whether previous Municipal Police Review Boards and Fire Review Boards granted supplemental pay to ineligible personnel.</i></p>
<p><i>DPS does not believe that it or OMF possess the authority to overturn decisions made by the respective Boards of Review. Statutes that govern each board provide that "the decision of the board with regard to eligibility shall be final." While DPS may not agree with the Boards' decision(s), state law currently does not grant DPS authority to deviate from their decision(s). DPS believes the Legislature should consider legislation that would further define who is eligible, to increase uniformity in the approval process.</i></p>
<p>Does Agency Agree with Recommendation?    <input type="checkbox"/> Agree    <input checked="" type="checkbox"/> Disagree</p>
<p>Agency Contact Responsible for Recommendation:</p>
<p>Name/Title: <i>Natalya Besse/Accountant Mgr. 2 – Candy Diez/Program Manager</i></p>
<p>Address: <i>7979 Independence Blvd, 3<sup>rd</sup> Floor Room 306</i></p>
<p>City, State, Zip: <i>Baton Rouge, LA 70806</i></p>
<p>Phone Number: <i>(225) 925-4482 / (225) 925-4519</i></p>
<p>Email: <a href="mailto:Natalya.Besse@la.gov">Natalya.Besse@la.gov</a> / <a href="mailto:CandyDiez@la.gov">CandyDiez@la.gov</a></p>
<p> </p>



**Finding 2: DPS’s payment process is inefficient and causes confusion among municipalities. In addition, DPS sends out supplemental pay funds each month prior to receiving certification from municipalities which results in payments to ex-employees. As of December 2023, \$574,942 in overpayments has not been repaid to the state since 2003.**

*Recommendation 5: DPS should develop training and a manual or other instructional reference materials for municipalities’ staff who are responsible for supplemental pay. This training and instruction should include information on the application process, monthly warrant and payment process, changes to personnel status, etc.*

Does Agency Agree with Recommendation?      ✓    Agree     Disagree

Agency Contact Responsible for Recommendation:

Name/Title: *Natalya Besse/Accountant Mgr. 2 – Candy Diez/Program Manager*

Address: *7979 Independence Blvd, 3<sup>rd</sup> Floor Room 306*

City, State, Zip: *Baton Rouge, LA 70806*

Phone Number: *(225) 925-4482 / (225) 925-4519*

Email: [Natalya.Besse@la.gov](mailto:Natalya.Besse@la.gov) / [CandyDiez@la.gov](mailto:CandyDiez@la.gov)

*Recommendation 6: In order to stop disbursing supplemental pay funds prior to receiving certified warrants, DPS should postpone payments by one month in order to catch up the timing of the disbursements.*

Does Agency Agree with Recommendation?      ✓    Agree     Disagree

Agency Contact Responsible for Recommendation:

Name/Title: *Natalya Besse/Accountant Mgr. 2 – Candy Diez/Program Manager*

Address: *7979 Independence Blvd, 3<sup>rd</sup> Floor Room 306*

City, State, Zip: *Baton Rouge, LA 70806*

Phone Number: *(225) 925-4482 / (225) 925-4519*

Email: [Natalya.Besse@la.gov](mailto:Natalya.Besse@la.gov) / [CandyDiez@la.gov](mailto:CandyDiez@la.gov)

**Agency:** Municipal Police Officers' Supplemental Pay Board of Review

**Audit Title:** State Supplemental Pay Program

**Audit Report Number:** 40230024

**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: Municipal Police and Fire Supplemental Pay Boards have not consistently enforced state law which has resulted in ineligible individuals receiving supplemental pay. In addition, some Sheriffs' staff whose job duties do not meet state law are receiving supplemental pay.**

*Recommendation 3: All three Review Boards should implement a renewal process in which supplemental pay recipients resubmit their eligibility documents for review, this includes updated job titles and descriptions. This will help the Review Boards identify recipients that no longer qualify for supplemental pay.*

Does Agency Agree with Recommendation?  Agree  Disagree

Agency Contact Responsible for Recommendation:

Name/Title: LSP / DPS Staff / LCLE Staff

Address:

City, State, Zip:

Phone Number:

Email: munpay@la.gov and ~~lcle~~ Post@LCLE.gov

*Recommendation 4: The Municipal Police and Deputy Sheriff's Supplemental Pay Boards should request from LCLE the list of persons who lost POST certification due to deficient training hours and suspend their supplemental pay until their POST certification is reestablished.*

Does Agency Agree with Recommendation?  Agree  Disagree

Agency Contact Responsible for Recommendation:

Name/Title: DPS / LCLE Staff

Address:

City, State, Zip:

Phone Number:

Email: munpay@la.gov and Post@lcle.gov

**Finding 3: Not all Chiefs of Police are obtaining the required number of hours training in order to receive supplemental pay, as required by state law.**

*Recommendation 7: LEEMI should report Chiefs of Police deficient in training hours to DPS so that the Municipal Police Pay Review Board can determine whether to rescind their supplemental pay until the proper training hours are earned.*

Does Agency Agree with Recommendation?  Agree  Disagree

Agency Contact Responsible for Recommendation:

Name/Title: LEEMI chair and LCLE Director

Address:

City, State, Zip:

Phone Number:

Email: jim.craft@lcle.gov and danderson@carencropd.com

*Recommendation 8: The Municipal Police Supplemental Pay Board of Review should work with the Louisiana Association of Chiefs of Police, and the LEEMI to create a process to track whether all Louisiana Chiefs are meeting their required training hours.*

Does Agency Agree with Recommendation?  Agree  Disagree

Agency Contact Responsible for Recommendation:

Name/Title: Fabian e Blache

Address:

City, State, Zip:

Phone Number:

Email: fabian@latchiefs.org



**Agency:** Law Enforcement Executive Management Institute (LEEMI)

**Audit Title:** State Supplemental Pay Program

**Audit Report Number:** 40230024

**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.

<b>Finding 3: Not all Chiefs of Police are obtaining the required number of hours training in order to receive supplemental pay, as required by state law.</b>	
<i>Recommendation 7: LEEMI should report Chiefs of Police deficient in training hours to DPS so that the Municipal Police Pay Review Board can determine whether to rescind their supplemental pay until the proper training hours are earned.</i>	
Does Agency Agree with Recommendation?	<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree
Agency Contact Responsible for Recommendation:	
Name/Title:	DAVID ANDERSON, Chief of Police
Address:	110 CENTENNIAL DR.
City, State, Zip:	CARENCRO, LA 70520
Phone Number:	337-896-6132
Email:	danderson@carencropd.com



## APPENDIX B: SCOPE AND METHODOLOGY

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This report provides the results of our evaluation of the State Supplemental Pay Program (Supplemental Pay) for local law enforcement and firefighters across the state. We conducted this performance audit under the provisions of Act 320 of the 2023 Regular Legislative Session and Title 24 of the Louisiana Revised Statutes of 1950, as amended. This audit generally covered July 1, 2021, through November 30, 2023; although we also included information on previous years for historic purposes. Our audit objective was:

### **To evaluate the State Supplemental Pay Program for law enforcement and fire personnel.**

This audit was not conducted in accordance with generally accepted *Government Auditing Standards*; however, we used those standards as a guide and conducted quality assurance activities to ensure the information presented is accurate.

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

- Researched relevant state laws, administrative rules, and Attorney General opinions regarding state supplemental pay. As part of this research, we identified the requirements for each group eligible to receive state supplemental pay. In addition, requested from the Legislative Auditor's legal staff a legislative history and legislative intent of the state supplemental pay program.
- Met with Department of Public Safety (DPS) and Department of Treasury (Treasury) staff to obtain an understanding of state supplemental pay application processes and payment processes.
  - Also attended board meetings of the Municipal Police Officers' Supplemental Pay Board of Review, Fireman's Supplemental Pay Board, and Deputy Sheriffs' Supplemental Pay Board to observe the applicant approval process.
- Obtained from DPS staff state supplemental overpayments that have not yet been collected as of December 2023.
- Obtained fiscal year 2023 state supplemental payments from DPS and Treasury staff.
- Met with staff from 20 municipal police departments, fire departments, and sheriffs' offices around the state to gain an understanding of the application and payment processes, as well as review a selection of supplemental pay recipients' files, including eligibility documentation.
  - We used a risk-based approach to determine which agencies to interview and review supplemental pay files, but ensured we

included both small/large departments in all regions of the state.

- Communicated with staff from the Law Enforcement Executive Management Institute and Louisiana Association of Chiefs of Police concerning training requirements for chiefs of police. Additionally, obtained from the Association of Police Chiefs the completed training hours for the current reporting period for members of the Association.
- Presented preliminary findings and report drafts to all agencies and stakeholders for feedback and made any necessary revisions to the report.

## APPENDIX C: LEGISLATIVE CHANGES TO STATE SUPPLEMENTAL PAY PROGRAM

Year	Legislation	Summary of Legislation
1956	ACT 323	Provided additional pay for certain municipal police officers, to be paid by the state; to create a special fund for that purpose.
1957	ACT 12	In computing prior service required, service as a police officer in the municipality shall include prior service for those officers who have returned to service.
1962	ACT 253	Specified that municipal marshals or constables are included recipients for supplemental pay.  Parishes having no incorporated municipalities, deputy sheriffs employed on a full-time basis for law enforcement work by the sheriff of each (the following) parishes: Cameron, Plaquemine, St. Bernard, St. Charles, and St. John the Baptist.
1963	ACT 69	Redefined the marshals and constables eligible for supplemental pay as any municipal marshal or constable or deputy marshal or constable who serves as a chief of police or who is employed on a full-time basis by a municipality and whose major source of income from public employment is derived from and paid by a municipality.
1963	ACT 82	Provided additional pay for certain municipal fire department and parish fire department employees to be paid by the State.
1966	ACT 484	Extended eligibility for supplemental pay to full-time desk sergeants and identification technicians; Added language concerning recipients' right of appeal to the Board of Review.
1967	ACT 82	Established the Fireman's Supplemental Pay Board.
1968	ACT 638	Extended eligibility for any person employed on a full-time basis by the City of New Orleans as a correctional officer.
1970	ACT 533	Added employees of fire protection districts to the groups eligible for supplemental pay.
1971	ACT 120	Extended eligibility to include all full-time commissioned deputy sheriffs in all parishes of the state.
1975	ACT 481	Any person employed on a full-time basis by a municipality and all of whose compensation out of public funds is paid solely from municipal funds for full time work as a radio dispatcher.
1975	ACT 813	Provided additional salary payable by the state to justices of the peace and constables of justice of the peace courts.
1978	ACT 766	Abolished the public employees board and transferred sheriff supplemental pay to Department of Treasury.
1979	ACT 303	Authorized eligibility for constables and deputy constables of the First City Court of the city of New Orleans.
1980	ACT 425	Provided that a secretary classified as the secretary to the chief of police in a classified municipal police employee civil service system or a classified municipal employees civil service system...shall be eligible for such extra compensation.
1981	ACT 692	Provided state supplemental pay to commissioned special officers of the police department of the city of New Orleans assigned to the civil district court for the parish of Orleans, provided that there be no more than two persons employed in this capacity.
1986	ACT 657	Authorized eligibility restrictions requiring that firemen hired after March 31, 1986 must complete firemen certification training. Provided that deputy sheriffs hired after March 31, 1986 who primarily perform purely clerical or nonenforcement duties were not entitled to supplemental pay. Also required, deputy sheriffs hired after March 31, 1986 to complete and pass a council approved training program in order to be eligible for supplemental pay.
1986	ACT 861	Authorized eligibility restrictions that excludes fire department employees who perform primarily clerical duties, etc. from receiving supplemental pay.

Year	Legislation	Summary of Legislation
1991	ACT 924	<p>Authorized eligibility for any person elected to the office of chief of police of a municipality who is otherwise qualified as a duly commissioned law enforcement officer.</p> <p>Eligibility for any person who was sworn in as an elected marshal of a municipality on 1/1/1991, who had retired from a position as a duly commissioned law enforcement officer of a municipality, and who was receiving supplemental pay out of state funds prior to his retirement.</p>
1991	ACT 1000	Made eligible employees of nonprofit corporations contracting with a fire department or fire protection district to provide firefighting and fire protection services.
1997	ACT 541	<p>Added provision for eligibility for any person sworn in as an elected marshal of a municipality or tribe on January 1, 1997, or thereafter, to immediately receive supplemental compensation upon taking office, if such person meets the POST certification requirement.</p> <p>Further provided that the effective date for beginning supplemental pay shall be the date which such person is sworn into office, if certification requirements have been complete within two calendar years from initial employment for peace officers in villages of 1,000 population or less and one calendar year from the initial date of employment for larger municipal units.</p>
1997	ACT 513	Increased supplemental pay from \$287 per month to \$300 per month for firemen, police, and deputy sheriffs.
1997	ACT 810	Clarified that a person employed by a municipality shall include persons employed by any consolidated city-parish government who is paid from the funds of such consolidated government.
1997	ACT 853	<p>Clarified that the firemen certification requirement can be equal to a fireman's training program approved by the LSU Firemen Training Program</p> <p>Expressly excludes part-time employees and volunteers of such municipal, parish, or fire protection district fire departments.</p>
1997	ACT 868	Increased the number of tribal officers of the Chitimacha Tribe eligible for supplemental pay from six to twelve officers.
1999	ACT 510	Added supplemental pay eligibility for no more than four tribal officers of the Tunica-Biloxi Tribe.
1999	ACT 964	Clarified certification requirements for firemen - stating that the National Fire Protection Association Standard 1001 is specifically for Firefighter I Certification and not for all other classes of firefighters contained in the national association standard.
1999	ACT 1305	<p>Provided every sworn, commissioned law enforcement officer employed on a full-time basis by a bona fide police agency of the state or its political subdivisions who serves the welfare of the public in the capacity of a police officer by providing police services to the general public through effecting arrests, issuing citations, and serving warrants, or while patrolling bridges that are within the boundaries of a municipality with a population in excess of four hundred fifty thousand shall be paid by the state extra compensation in the amount of three hundred dollars per month in addition to the compensation now paid to him by his employer out of self-generated revenue attributable to the agency employing such officers.</p> <p>Also made any full-time deputy sheriff employed as a field representative or process server eligible for supplemental pay.</p>
1999	ACT 1375	Extended supplemental pay eligibility to full-time, sworn, commissioned law enforcement officers employed by a bona fide police agency of the state or its political subdivisions who provide police services, including patrolling levees, waterways, and riverfront areas that are within the boundaries of a municipality with a population of over 450,000.
2001	ACT 521	Expanded eligibility for supplemental pay to tribal officers of the Chitimacha tribe for no more than ten firemen.

Year	Legislation	Summary of Legislation
2001	ACT 589	Increased the number of tribal law enforcement officers of the Tunica-Biloxi Tribe from four to eight.
2003	ACT 785	Expanded eligibility to an elected chief of police of a municipality or tribe after having resigned from a position as a duly commissioned law enforcement officer, who complied with peace officer training requirements prior to his resignation...such a person shall be entitled to receive supplemental pay...and shall not be required to complete a police officer training program.
2003	ACT 1172	Increased the number of tribal law enforcement officers of the Chitimacha Tribe eligible for supplemental pay from no more than twelve to no more than twenty.
2007	ACT 281	Increased supplemental pay from \$300 to \$425 per month for firemen (not including port authority firemen), police officers, and deputy sheriffs.
2008	ACT 664	Increased supplemental pay to \$500 for all applicable firemen, police officers and deputy sheriffs.
2012	ACT 453	Waived the one-year service requirement for eligibility for state supplemental pay for firefighters ordered to active military duty prior to completion of one year of service.
2018	ACT 490	Authorized supplemental pay for commissioned full-time levee district police.
2019	ACT 95	Added full-time fire protection offices of the Plaquemines Port Harbor and Terminal District to the list of fire protection officers authorized to receive supplemental pay.
2022	ACT 199	Provided a one-time lump-sum payment of \$240 to every justice of the peace and constable, and a one-time lump-sum payment of \$1,200 to all other law enforcement personnel eligible for supplemental pay.
2023	ACT 320	Increased supplemental pay from \$100 to \$120 per month for every justice of the peace and constable, and from \$500 to \$600 per month for all other eligible law enforcement personnel.

**Source:** Prepared by the legislative auditor’s office using information provided by the David R. Poynter Legislative Library.