STAFFING, ANNUAL RATES OF PAY, PERSONNEL-RELATED EXPENDITURES AND THE EXECUTIVE BUDGET
FISCAL YEARS 2005-2011

INFORMATIONAL REPORT
PERFORMANCE AUDIT SERVICES
ISSUED FEBRUARY 8, 2012
Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Four copies of this public document were produced at an approximate cost of $21.12. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor’s Web site at www.lla.la.gov. When contacting the office, you may refer to Agency ID No. 9726 or Report ID No. 40100031 for additional information.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Kerry Fitzgerald, Chief Administrative Officer, at 225-339-3800.
February 8, 2012

The Honorable John A. Alario, Jr.,
President of the Senate
The Honorable Charles E. “Chuck” Kleckley,
Speaker of the House of Representatives

Dear Senator Alario and Representative Kleckley:

This informational report provides the results of our analysis on how the number of employees, annual rates of pay, and personnel-related expenditures in state government has changed from fiscal years 2005 through 2011. We also analyzed whether the executive budget reflects the true number of state employees and personnel-related expenditures. I hope this report will benefit you in your legislative decision-making process.

We would like to express our appreciation to the employees of the Department of State Civil Service and the Office of Planning and Budget, Office of Information Services, and Office of Finance and Support Services within the Division of Administration for their assistance during this project.

Sincerely,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

STAFFING 2011
We conducted this informational review to provide decision-makers with details on staffing and pay in Louisiana state government. The following provides the overall state results as well as a breakdown by executive branch agencies and postsecondary education institutions.

**Overall State Results**

- The overall headcount in state government decreased by 11,210 (11.8%) from June 30, 2005 to June 30, 2011.

- We were unable to determine the overall change in the total *actual* annual rate of pay for state employees. Unlike executive branch agencies, only a few postsecondary education institutions use the Integrated Statewide Information System-Human Resources (ISIS-HR) to capture and report pay and benefits data. Only *projected* data is available for all institutions.

**Breakdown of the Executive Branch**

- The employee headcount and number of full-time equivalents (FTEs) in executive branch agencies decreased by 5,651 (11.7%) and 5,539 (11.6%), respectively, from June 30, 2005 to June 30, 2011.

- Total *actual* annual rate of pay for executive branch agencies increased by $297.3 million (19.9%) from fiscal years 2005 to 2011.¹

- *Other* pay increased by $47.3 million (62.8%). Examples of *other* pay are overtime, termination costs, and on-call pay.

- The cost of benefits for active employees increased by $210.0 million (56.0%). For example, the cost of health insurance benefits increased due to increases in healthcare costs. The cost of retirement benefits increased due to net investment losses, cost-of-living adjustments for retirees, and the back-loaded payment schedule established to pay for the unfunded accrued liability in Louisiana’s four retirement systems.

---

¹ This amount does not include the Department of Transportation and Development (DOTD) as it was not an ISIS paid agency until fiscal year 2008. Before 2008, DOTD tracked this information in a separate system.
Breakdown of Postsecondary Education

- The employee headcount and number of FTEs in postsecondary education institutions decreased by 5,559 (12.0 %) and 5,542 (13.1 %), respectively, from June 30, 2005 to June 30, 2011.

- The total *projected* annual rate of pay for postsecondary education employees increased by $99.5 million (5.6%) from June 30, 2005 to June 30, 2011.

Executive Budget Analysis

- Before fiscal year 2011, the executive budget did not include employees of postsecondary education institutions. In addition, the executive budget does not reflect all executive branch agency employees.

- Not all personnel-related costs are reflected in the “Personal Services” expenditure category within the executive budget. The majority of non-TO (Table of Organization) employees are funded under “Other Charges.”
Definitions of State Employees. Various terms are used in state government to define state employees. These terms include:

- **Headcount:** the number of individuals currently reported as employed. Includes all full-time and part-time workers as well as seasonal or temporary workers.

- **Full-time Equivalent (FTE):** employee counts adjusted to reflect the number of full-time positions. For example, a full-time employee works 40 hours per week and equals one FTE. Two part-time employees who work 20 hours per week also equal one FTE.

- **TO (Table of Organization) Positions:** also referred to as “authorized positions” or “authorized FTE”; TO positions are reported in the executive budget and are authorized by the legislature.

- **Non-TO Positions:** not reported in the executive budget and not required to be authorized by the legislature. Non-TO employees include wage employees and some employees funded by federal grants or other temporary funding sources.

Total Number of State Employees. As of June 30, 2011, the headcount of state employees was 83,533, including part-time and full-time employees. This headcount equals 78,648 FTEs. Of the 83,533 total state employees, 42,695 (51%) were located in executive branch agencies and 40,838 (49%) were located in postsecondary education institutions.

State employees in executive branch agencies are categorized as TO or non-TO employees, whereas employees in postsecondary education are not. Of the 42,695 executive branch agency employees, 36,549 (86%) are TO employees and therefore authorized by the legislature, and 6,146 (14%) are non-TO employees and therefore not required to be authorized by the legislature.

Exhibit 1 shows the headcount of employees in executive branch agencies and postsecondary education institutions as of June 30, 2011. The executive branch employees are further broken down into the TO and non-TO categories.

---

2 We did not include higher education and quasi-state entities, such as the state retirement systems, boards, commissions, and housing authorities in our definition and analysis of state executive branch agencies.
Types of Employee Compensation. For the purposes of this report, we discuss employee compensation within the following three categories:

- **Annual Rate of Pay.** An employee’s base pay which is determined by his/her hourly rate. The annual rate of pay does not include other pay or benefits.

- **Other Pay.** Pay that employees receive due to special circumstances. Examples include overtime, shift differential pay, on-call pay, and incentive pay.

- **Benefits.** The cost of related benefits such as retirement, health insurance, Medicare, Social Security, etc.

Main Sources of Personnel-Related Data in State Government. There are two main sources for obtaining personnel-related information in state government. These sources include:

- **DSCS.** DSCS collects annual rate of pay data and employee counts on both executive branch agency and postsecondary education employees. This data reflects the amount projected for employee’s annual rate of pay, as of a specific date, not actual expenditures.

- **ISIS-HR.** ISIS-HR is the centralized human resources system used by all state agencies except postsecondary education. The system includes data such as employee counts and actual expenditures for employee’s annual rate of pay, other pay, and benefits.
Objective 1: How has the overall number of state employees and total annual rate of pay changed from fiscal years 2005 to 2011?

The overall headcount in state government decreased by 11,210 (11.8%) from June 30, 2005 to June 30, 2011. We were unable to determine how the actual annual rate of pay for state employees changed during this timeframe. Unlike executive branch agencies, only a few postsecondary education institutions use ISIS-HR to capture and report pay and benefits data. Only projected data is available for all institutions.

The overall headcount in state government decreased by 11,210 (11.8%) from June 30, 2005 to June 30, 2011.

Exhibit 2 is a snapshot of the overall headcount of state employees, broken down by executive branch agencies and postsecondary education institutions, as of June 30, 2005 through June 30, 2011. While the overall headcount in state government decreased by 11.8%, the headcount in executive branch agencies and postsecondary education institutions decreased by 11.7% and 12.0%, respectively. These breakdowns are discussed in more detail in objectives 2 and 3 of this report.

Exhibit 2: Overall Headcount of State Employees by Executive Branch Agencies and Postsecondary Education Institutions (Snapshot as of June 30 of 2005 to 2011)

Source: Prepared by legislative auditor’s staff using data in ISIS-HR (executive branch) and data from DSCS (postsecondary education).
We were unable to determine how the overall actual annual rate of pay for state employees changed from June 30, 2005 to June 30, 2011.

We were unable to determine the overall change in the total actual annual rate of pay for state employees because unlike executive branch agencies, only a few postsecondary education institutions use ISIS-HR to capture and report pay and benefits data. Because postsecondary education institutions do not use ISIS-HR, DSCS data is the best source of information available from which to obtain the annual rates of pay for all state employees. However, as stated in the background section of this report, DSCS data reflects the projected annual rate of pay for employees as of a specific date. DSCS data does not reflect actual expenditures or include other compensation and benefits such as overtime, termination costs, retirement benefits, or health insurance benefits that employees receive in addition to their annual rate of pay. In addition, we found that the projected annual rate of pay data from DSCS for executive branch employees differed significantly from the actual annual rate of pay data in ISIS-HR.
Objective 2: How has the number of state employees and total annual rate of pay in executive branch agencies changed from fiscal years 2005 to 2011?

The headcount of employees and the number of FTEs in executive branch agencies decreased by 5,651 (11.7%) and 5,539 (11.6%), respectively, from June 30, 2005 to June 30, 2011. The total actual annual rate of pay increased by approximately $297.3 million (19.9%) during these fiscal years. From fiscal years 2005 to 2011, other pay (e.g., overtime, termination costs, on-call pay, etc.) increased by $47.3 million (62.8%) and the cost of related benefits (e.g., retirement, health insurance, etc.) for employees increased by approximately $210.0 million (56.0%).

The employee headcount and the number of FTEs in executive branch agencies decreased by 5,651 (11.7%) and 5,539 (11.6%), respectively, from June 30, 2005 to June 30, 2011.

Exhibit 3 is a snapshot of the headcount of state employees and the number of FTEs within executive branch agencies from June 30, 2005 to June 30, 2011. See Appendix B and Appendix C for a snapshot of employee headcounts and FTE counts, respectively, broken down by executive branch agency during the same timeframe.

Source: Prepared by legislative auditor’s staff using data in ISIS-HR.
Actual annual rate of pay for executive branch agencies increased by $297.3 million (19.9%) from fiscal years 2005 to 2011.

We were able to use ISIS/HR data to determine the actual amount of money expended by executive branch agencies for employees’ annual rates of pay, other pay, and benefits from fiscal years 2005 to 2011. While the number of state employees decreased by 5,651 (11.7%) from June 30, 2005 to June 30, 2011, total actual annual rate of pay in executive branch agencies increased by approximately $297.3 million (19.9%) during these fiscal years. Exhibit 4 illustrates the total actual annual rate of pay for employees in executive branch agencies from fiscal years 2005 to 2011. See Appendix D for a breakdown of executive employees’ actual compensation during this same timeframe.

Executive branch employees also received other pay and benefits as part of their compensation which increased by $47.3 million (62.8%) and $210.0 million (56.0%), respectively.

Increase in Other Pay. Employees may receive other pay due to special circumstances. From fiscal years 2005 to 2011, other pay increased by $47.3 million or 62.8%. Exhibit 5 includes the types of other pay and shows how each has changed during the same timeframe.
## Exhibit 5: Changes of Other Pay Use From Fiscal Years 2005 to 2011

<table>
<thead>
<tr>
<th>Other Pay</th>
<th>Purpose</th>
<th>FY05/11 Change</th>
<th>FY05/11 % Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overtime</td>
<td>Agencies may pay an employee who works in excess of his/her regularly scheduled workday or work period.</td>
<td>$16,439,939</td>
<td>37.6%</td>
</tr>
<tr>
<td>Termination Cost</td>
<td>Agencies may pay an employee at termination for accrued annual leave (up to 300 hrs). Termination costs will increase when employees are laid off.</td>
<td>$13,131,516</td>
<td>104.4%</td>
</tr>
<tr>
<td>Premium Pay</td>
<td>To remain competitive with the pay practices of market competitions, the Civil Service Commission may grant individual pay adjustments requested by agencies to retain or recruit an employee. Agencies can also use it for an employee who performs extraordinary duty that is not an integral part of his/her regularly assigned duties, such as extra duty, hazard duty, etc. Such additional pay shall not be considered as part of the employee’s base pay.</td>
<td>$7,961,059</td>
<td>72.7%</td>
</tr>
<tr>
<td>Shift Differential Pay</td>
<td>Agencies may give an additional pay allowance for employees who work non-standard hours.</td>
<td>$848,523</td>
<td>17.1%</td>
</tr>
<tr>
<td>On-call Pay</td>
<td>Agencies may give an additional pay for an employee who works in excess of regularly scheduled hours of duty, when the employee is available for call back to his/her duty station, work-ready, within a specified period of time.</td>
<td>$415,884</td>
<td>20.1%</td>
</tr>
<tr>
<td>Retirement Incentive</td>
<td>This is a lay-off avoidance measure where an agency may offer employees who are eligible for regular retirement an incentive to retire. This incentive is in the form of a one-time lump sum payment not to exceed 50% of the savings realized by the agency.</td>
<td>$8,374,261</td>
<td>N/A*</td>
</tr>
<tr>
<td>Incentive Pay</td>
<td>Agencies may, after presenting justifiable reasons in writing to the Civil Service Commission, and with the Commission’s approval, pay an incentive award at any time that the justification has been shown.</td>
<td>$372,074</td>
<td>N/A*</td>
</tr>
<tr>
<td>Optional Pay</td>
<td>Agencies may grant individual pay adjustments to permanent employees to provide for the retention of an employee whose loss would be detrimental to the state service or to adjust pay differentials between comparable employees or to compensate employees for performing additional duties or to recruit employees into positions for which recruiting is difficult. Such increases may be made as either a lump sum payment or a permanent addition to the employee’s base pay.</td>
<td>$297,243</td>
<td>257.0%</td>
</tr>
<tr>
<td>Rewards and Recognition</td>
<td>Agencies may reward individual employees or employee groups for significant achievement.</td>
<td>($62,680)</td>
<td>-14.4%</td>
</tr>
<tr>
<td>Others</td>
<td>This includes employee reduction in pay, recoupment, accounting adjustment, per diem, etc.</td>
<td>($442,641)</td>
<td>-71.8%</td>
</tr>
<tr>
<td><strong>Total Change of Other Pay</strong></td>
<td></td>
<td><strong>$47,335,178</strong></td>
<td><strong>62.8%</strong></td>
</tr>
</tbody>
</table>

* Retirement incentive and incentive pay were not introduced until after FY2009; therefore, we could not compare the change in expenditures from FY2005 to FY2011.

**Source:** Prepared by legislative auditor’s staff using data in ISIS-HR and Civil Service rules. We did not include DOTD’s personnel-related expenditures in this analysis.
Increased Cost of Employee Benefits. In addition, the cost of related benefits for active employees in executive branch agencies increased by approximately $210.0 million (56%). These cost increases, as illustrated in Exhibit 6, include:

- **Retirement Benefits** increased by approximately $146.3 million (63.3%). Reasons for this increase include net investment losses, the provision of cost-of-living adjustments for retirees, and the back-loaded payment schedule established to pay for the unfunded accrued liability in Louisiana’s four retirement systems.

- **Health Insurance Benefits** increased by $54.6 million (44.9%) as a result of increases in healthcare costs.

- **Other Benefits** including Medicare, Social Security, fringe benefits, etc., increased by $9.1 million (41.2%) as a result of higher payroll costs.

---

3 The UAL is the value of benefit promises made to date minus the value of assets set aside to pay for those promises.

4 The four retirement systems include Louisiana State Employees’ Retirement System (LASERS), Teachers Retirement System of Louisiana (TRSL), Louisiana School Employees’ Retirement System (LSERS), and State Police Retirement System of Louisiana (STPOL).
Objective 3: How has the number of state employees and total annual rate of pay in postsecondary education institutions changed from fiscal years 2005 to 2011?

Because most postsecondary education institutions do not use ISIS-HR to capture and report personnel-related data, we could not determine the actual annual rate of pay, other pay, and benefits for postsecondary education institutions as we did for executive branch agencies. However, using DSCS data, we found that the employee headcount and the number of FTEs in postsecondary education institutions decreased by 5,559 (12.0%) and 5,542 (13.1%), respectively, from June 30, 2005 to June 30, 2011. In addition, according to snapshot data for this same timeframe, the total projected annual rate of pay for postsecondary education employees increased by approximately $99.5 million (5.6%).

Most postsecondary education institutions do not use ISIS-HR to capture and report actual expenditures for employees’ annual rate of pay, other pay, and benefits.

Unlike executive branch agencies which use ISIS-HR, a centralized system to capture and report actual annual rate of pay, other pay, and benefits data, only a few postsecondary education institutions use the ISIS-HR system. As a result, DSCS worked with institutions to develop a reporting template that captures the same data elements as ISIS-HR. However, as discussed previously in this report, the annual rate of pay data that postsecondary institutions report to DSCS reflects only the amount projected for employees as of a specific date, not actual expenditures. In addition, this amount does not include other pay (e.g., overtime, termination costs, etc.) employees may receive or benefits (e.g., retirement, health insurance, etc.). As a result, it is difficult to determine the total actual compensation of state employees working in postsecondary institutions.

Matter for Legislative Consideration: The legislature may wish to consider requiring that postsecondary education institutions collect and report comprehensive and actual salary data to the legislature. Doing so would help the legislature understand the actual amount of expenditures spent on the staffing in postsecondary education institutions.

---

5 According to our July 2011 performance report on the Board of Regents, the only way to determine actual salary expenditures for postsecondary institutions is to review employee income tax documents and each entity’s financial statements.
The employee headcount and the number of FTEs in postsecondary education institutions decreased by 5,559 (12.0%) and 5,542 (13.1%), respectively, from June 30, 2005 to June 30, 2011.

Exhibit 7 presents a snapshot of the headcount of state employees and the number of FTEs within postsecondary education from June 30, 2005 to June 30, 2011. See Appendix E for a breakdown of the number of employees (headcount) by individual postsecondary education system and institution during this same timeframe.

![Exhibit 7: Postsecondary Education Employees Headcount and FTE (Snapshot as of June 30 of 2005 to 2011)](image)

Source: Prepared by legislative auditor’s staff using data from DSCS.

The total projected annual rate of pay for postsecondary education employees increased by $99.5 million (5.6%) from June 30, 2005 to June 30, 2011.

While the total headcount and FTE count of state employees in postsecondary education decreased from June 30, 2005 to June 30, 2011, the total projected annual rate of pay for these employees increased by $99,492,629 (5.6%) during the same timeframe. Exhibit 8 presents the total projected annual rate of pay for employees in postsecondary education from June 30, 2005 to June 30, 2011. See Appendix F for a breakdown of total projected annual rate of pay by individual postsecondary education system and institution during this same timeframe.
Exhibit 8: Total Projected Annual Rate of Pay for Postsecondary Education Employees
(Snapshot as of June 30 of 2005 to 2011)

Source: Prepared by legislative auditor’s staff using data from DSCS.
Objective 4: Does the executive budget reflect the true number of state employees and their personnel-related costs?

The executive budget does not reflect the true number of state employees. While the executive budget lists the number of TO employees in state government, it does not list non-TO or postsecondary education employees. In addition, while the executive budget does reflect the total amount of personnel-related costs, not all of these costs are reflected in the “Personal Services” expenditure category. The majority of non-TO employees are funded under “Other Charges.” These issues are discussed in more detail below.

Before fiscal year 2011, the executive budget did not include employees of postsecondary education institutions.

Annually, executive branch agencies submit budget requests to the legislature for positions and funding. Once approved, these positions and their funding become part of the executive budget. Within the executive budget, the approved positions are called “authorized FTEs” (also referred to as TO positions) and funded through the “Personal Services” expenditure category. However, before fiscal year 2011, postsecondary education institutions were not required to report their TO as part of their budget request. As a result, these employees were not reflected in the executive budget.

The executive budget does not reflect all executive branch agency employees.

In addition to the authorized FTEs (or TO positions), executive branch agencies also hire staff into non-TO positions. Non-TO positions include wage employees and employees funded by federal grants or other temporary funding sources. Non-TO employees are not required to be authorized by the legislature and are not reported in the executive budget. As a result, the number of FTEs reflected in the executive budget for a particular agency may not include all employees. Thus, it is difficult for legislators and other users of the executive budget to use this document to determine the number of employees in a particular agency or in the state overall.

Overall, there has been a decrease in the number of state employees from June 30, 2005 to June 30, 2011. Exhibit 9 breaks down how the number of TO and non-TO employees changed during this timeframe. While the number of TO employees decreased by 16.2% (7,052 employees), the number of non-TO employees increased by 29.5% (1,401 employees). Because non-TO employees are not reflected in the executive budget, this increase in state employees is not evident when looking at that document. See Appendix G for the number of TO and non-TO employees by agency from June 30, 2005 to June 30, 2011.

6 Wage employees are restricted appointment, casual, seasonal (one who works five months or less per year), or temporary employee (one who works under contractual employment less than two years) hired on an irregular basis.
Not all personnel-related costs are reflected in the “Personal Services” expenditure category within the executive budget. The majority of non-TO employees are funded under “Other Charges.”

Total personnel-related expenditures for TO employees are reflected in the expenditure category “Personal Services” in the executive budget. Although some non-TO employee expenditures are reflected in that same category, the majority of the expenditures for non-TO employees are reflected in the “Other Charges” category. The legislature appropriates “Other Charges” as part of an agency’s budget and state agencies are able to use this category to fund many things including the hiring of additional staff. As a result, the amount of money reflected in the “Personal Services” expenditure category may not reflect all personnel-related costs for agencies that have non-TO employees.

Exhibit 10 shows how the number of employees in executive branch agencies as of June 30, 2011, and personnel-related expenditures of these employees were reported in the executive budget for FY2012.
As depicted in Exhibit 10, there were a total of 42,695 state employees within the executive branch agencies according to ISIS-HR as of June 30, 2011. Of these employees, 36,549 (85.6%) were reflected in the executive budget (represented by [A]) for fiscal year 2012. The remaining 6,146 (14.4%) were not reflected in the executive budget (represented by [B], [C], and [D]).

Two examples of agencies where the number of TO employees reported in the executive budget does not represent their complete staffing include the Recovery School District (RSD) and the Governor’s Office of Homeland Security and Emergency Preparedness (GOHSEP). According to the fiscal year 2012 executive budget, RSD had zero authorized positions or TO employees. However, as of June 30, 2011, RSD had 1,388 non-TO employees. These 1,388 employees were wage employees paid from the “Personal Services” expenditure category (represented by [B]) and not reported in the executive budget.
Similarly, GOHSEP had 122 authorized positions or TO employees according to the fiscal year 2012 executive budget (represented by [A]). However, it also had 272 non-TO employees paid by “Other Charges.” These non-TO employees were wage employees (represented by [D]) and therefore not reported in the executive budget.

**Matter for Legislative Consideration:** The legislature may wish to consider requiring that state agencies, including postsecondary education institutions, report their number of non-TO employees funded in “Personal Services” and “Other Charges” expenditures in the executive budget to the legislature as part of the budget process. Reporting non-TO employees would help the legislature understand the actual number of employees in state agencies and the actual amount of expenditures spent on state agencies’ staffing.
APPENDIX A: Audit Scope and Methodology

Louisiana Revised Statute 25:513(D)(4) directs the Louisiana Legislative Auditor to conduct performance audits, program evaluations, and other studies to enable the legislature and its committees to evaluate the efficiency, effectiveness, and operation of state programs and activities. This informational report provides data regarding how the total number of employees, annual rates of pay, and personnel-related expenditures in state government changed from fiscal years 2005 to 2011. We also analyzed whether the executive budget reflects the true number of state employees and personnel-related expenditures. Because this is an informational report, we did not conduct this project in accordance with all governmental auditing standards. In addition, employees of the state retirement systems, ports, levee districts, housing authorities, and other quasi-state entities as well as all board members and student workers are not included in this report. According to the Office of Information Services (OIS) within the Division of Administration (DOA), these individuals are not typically defined as state employees.

To complete this project, we performed the following tasks:

- Researched Louisiana’s laws for statutes governing employees and positions within the executive branch agencies and postsecondary education institutions.
- Analyzed ISIS-HR data on the number of employees (headcount, FTE, and TO and non-TO) within the executive branch agencies from June 30, 2005 to June 30, 2011.
- Obtained TO and non-T0 employees’ data from DOTD on June 30, 2005.
- Analyzed ISIS-HR data on the personnel-related expenditures within the executive branch agencies.
- Analyzed postsecondary education staffing data provided by DSCS on the number of employees (headcount and FTE count) from June 30, 2005 to June 30, 2011.
- Interviewed staff from DSCS and the Office of Planning and Budget, OIS, and Office of Finance and Support Services within DOA.
- Reviewed our July 2010 BoR Performance Audit regarding data limitations of postsecondary education staffing and annual salary data.
- For the purposes of our analysis, certain entities were grouped and reported as follows:
  o The Executive Department includes the DOA and entities under the Governor’s Office.
- The Office of Juvenile Justice is reported separately from the Department of Public Safety - Corrections Services.

- The Department of Public Safety - Corrections Services and the Department of Public Safety - Public Safety Services are reported separately.

- The Department of Culture, Recreation and Tourism and the Lieutenant Governor’s Office are reported separately.

- The Department of Education includes special schools and commissions and the RSD.

- The Civil Service agencies include DSCS, Municipal Fire and Police Civil Service, Board of Ethics, Division of Administrative Law, and State Police Commission.

- The State Treasury Office does not include retirement systems.
APPENDIX B

APPENDIX B: Employee Headcount by Executive Agency
(Snapshot as of June 30 of 2005 to 2011)

<table>
<thead>
<tr>
<th>Agency</th>
<th>2005</th>
<th>2007</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>05/11 % Change</th>
<th>10/11 % Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Culture, Recreation and Tourism (CRT)</td>
<td>1,072</td>
<td>990</td>
<td>981</td>
<td>924</td>
<td>865</td>
<td>-19.3%</td>
<td>-6.8%</td>
</tr>
<tr>
<td>Department of Agriculture and Forestry (DAF)</td>
<td>1,404</td>
<td>1,146</td>
<td>1,005</td>
<td>847</td>
<td>750</td>
<td>-46.6%</td>
<td>-12.9%</td>
</tr>
<tr>
<td>Louisiana Department of Economic Development (LED)</td>
<td>83</td>
<td>90</td>
<td>126</td>
<td>118</td>
<td>119</td>
<td>43.4%</td>
<td>0.8%</td>
</tr>
<tr>
<td>Department of Environmental Quality (DEQ)</td>
<td>998</td>
<td>934</td>
<td>904</td>
<td>857</td>
<td>765</td>
<td>-23.3%</td>
<td>-12.0%</td>
</tr>
<tr>
<td>Department of Health and Hospitals (DHH)</td>
<td>13,044</td>
<td>12,538</td>
<td>12,913</td>
<td>11,529</td>
<td>9,837</td>
<td>-24.6%</td>
<td>-17.2%</td>
</tr>
<tr>
<td>Department of Natural Resources (DNR)</td>
<td>516</td>
<td>493</td>
<td>496</td>
<td>375</td>
<td>380</td>
<td>-26.4%</td>
<td>1.3%</td>
</tr>
<tr>
<td>Department of Public Safety - Corrections Services (DOC)</td>
<td>6,475</td>
<td>6,124</td>
<td>6291</td>
<td>5,825</td>
<td>5,314</td>
<td>-17.9%</td>
<td>-9.6%</td>
</tr>
<tr>
<td>Department of Education (DOE)*</td>
<td>1,983</td>
<td>3,182</td>
<td>3,720</td>
<td>3,261</td>
<td>3,011</td>
<td>51.8%</td>
<td>-8.3%</td>
</tr>
<tr>
<td>Department of Insurance (DOI)</td>
<td>288</td>
<td>284</td>
<td>262</td>
<td>258</td>
<td>262</td>
<td>-9.0%</td>
<td>1.5%</td>
</tr>
<tr>
<td>Department of Justice (DOJ)</td>
<td>466</td>
<td>494</td>
<td>506</td>
<td>494</td>
<td>498</td>
<td>6.9%</td>
<td>0.8%</td>
</tr>
<tr>
<td>Department of Revenue (DOR)</td>
<td>1,023</td>
<td>1,004</td>
<td>921</td>
<td>860</td>
<td>835</td>
<td>-18.4%</td>
<td>-3.0%</td>
</tr>
<tr>
<td>Secretary of State (SOS)</td>
<td>721</td>
<td>721</td>
<td>856</td>
<td>820</td>
<td>764</td>
<td>6.0%</td>
<td>-7.3%</td>
</tr>
<tr>
<td>Department of Treasury (Treasury)</td>
<td>73</td>
<td>75</td>
<td>86</td>
<td>83</td>
<td>88</td>
<td>20.5%</td>
<td>5.7%</td>
</tr>
<tr>
<td>Department of Transportation and Development (DOTD)</td>
<td>5,053</td>
<td>4,658</td>
<td>4,711</td>
<td>4,497</td>
<td>4,481</td>
<td>-11.3%</td>
<td>-0.4%</td>
</tr>
<tr>
<td>Department of Public Safety - Public Safety Services (DPS)</td>
<td>2,919</td>
<td>2,855</td>
<td>2,895</td>
<td>2,916</td>
<td>2,778</td>
<td>-4.8%</td>
<td>-5.0%</td>
</tr>
<tr>
<td>Civil Service Agencies</td>
<td>219</td>
<td>215</td>
<td>227</td>
<td>234</td>
<td>261</td>
<td>19.2%</td>
<td>10.3%</td>
</tr>
<tr>
<td>Department of Children and Family Services (DCFS)</td>
<td>5,189</td>
<td>5,079</td>
<td>4,975</td>
<td>4,574</td>
<td>4,225</td>
<td>-18.6%</td>
<td>-8.3%</td>
</tr>
<tr>
<td>Department of Veteran’s Affairs (DVA)**</td>
<td>535</td>
<td>676</td>
<td>843</td>
<td>837</td>
<td>869</td>
<td>62.4%</td>
<td>3.7%</td>
</tr>
<tr>
<td>Executive Department ***</td>
<td>2,938</td>
<td>3,033</td>
<td>3,307</td>
<td>3,385</td>
<td>3,301</td>
<td>12.4%</td>
<td>-2.5%</td>
</tr>
<tr>
<td>Lieutenant Governor (Lt. Gov.)</td>
<td>19</td>
<td>24</td>
<td>27</td>
<td>14</td>
<td>52</td>
<td>173.7%</td>
<td>73.1%</td>
</tr>
<tr>
<td>Louisiana Workforce Commission (LWC)</td>
<td>1,123</td>
<td>1,039</td>
<td>972</td>
<td>1,301</td>
<td>1,200</td>
<td>6.9%</td>
<td>-8.4%</td>
</tr>
<tr>
<td>Office of Juvenile Justice (OJJ)</td>
<td>1,318</td>
<td>1,171</td>
<td>1,162</td>
<td>1,069</td>
<td>1,054</td>
<td>-20.0%</td>
<td>-1.4%</td>
</tr>
<tr>
<td>Public Service Commission (PSC)</td>
<td>116</td>
<td>107</td>
<td>89</td>
<td>97</td>
<td>97</td>
<td>-16.4%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Department of Wildlife and Fisheries (WLF)</td>
<td>771</td>
<td>776</td>
<td>837</td>
<td>863</td>
<td>889</td>
<td>15.3%</td>
<td>2.9%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>48,346</td>
<td>47,708</td>
<td>49,112</td>
<td>46,038</td>
<td>42,695</td>
<td>-11.7%</td>
<td>-7.8%</td>
</tr>
</tbody>
</table>

* DOE includes Recovery School District, which was created in 2003.
** Two veteran homes were opened between June 30, 2005 and June 30, 2011.
*** Governor’s Office of Homeland Security and Emergency Preparedness (GOHSEP), Louisiana Recovery Authority (LRA), and Disaster Recovery Unit (DRU) within the Office of Community Department (OCD) were added to Executive Department after 2005.

Note: Snapshot data was taken on June 30 of 2005, 2007, 2009, 2010, and 2011 and we did not include students, clients, and board members in this analysis.

Source: Prepared by legislative auditor’s staff using data in ISIS-HR.
### APPENDIX C: FTEs by Executive Agency
(Snapshot as of June 30 of 2005 to 2011)

<table>
<thead>
<tr>
<th>Agency</th>
<th>As of June 30*</th>
<th>05/11 % Change</th>
<th>10/11 % Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>CRT</td>
<td>1,013</td>
<td>-17.5%</td>
<td>-6.4%</td>
</tr>
<tr>
<td>DAF</td>
<td>1,274</td>
<td>-42.4%</td>
<td>-10.8%</td>
</tr>
<tr>
<td>LED</td>
<td>83</td>
<td>42.8%</td>
<td>1.3%</td>
</tr>
<tr>
<td>DEQ</td>
<td>995</td>
<td>-23.5%</td>
<td>-10.8%</td>
</tr>
<tr>
<td>DHH</td>
<td>12,872</td>
<td>-24.6%</td>
<td>-14.7%</td>
</tr>
<tr>
<td>DNR</td>
<td>515</td>
<td>-26.4%</td>
<td>1.7%</td>
</tr>
<tr>
<td>DOC</td>
<td>6,431</td>
<td>-17.7%</td>
<td>-8.8%</td>
</tr>
<tr>
<td>DOE**</td>
<td>1,892</td>
<td>51.1%</td>
<td>-7.2%</td>
</tr>
<tr>
<td>DOI</td>
<td>288</td>
<td>-9.0%</td>
<td>1.6%</td>
</tr>
<tr>
<td>DOJ</td>
<td>454</td>
<td>8.6%</td>
<td>0.4%</td>
</tr>
<tr>
<td>DOR</td>
<td>1,023</td>
<td>-18.4%</td>
<td>-2.9%</td>
</tr>
<tr>
<td>SOS</td>
<td>679</td>
<td>-5.1%</td>
<td>-6.9%</td>
</tr>
<tr>
<td>Treasury</td>
<td>69</td>
<td>18.7%</td>
<td>5.4%</td>
</tr>
<tr>
<td>DOTD</td>
<td>5,039</td>
<td>-11.1%</td>
<td>-0.4%</td>
</tr>
<tr>
<td>DPS</td>
<td>2,908</td>
<td>-5.4%</td>
<td>-4.9%</td>
</tr>
<tr>
<td>Civil Service Agencies</td>
<td>183</td>
<td>23.4%</td>
<td>13.1%</td>
</tr>
<tr>
<td>DCFs</td>
<td>5,189</td>
<td>-18.8%</td>
<td>-7.7%</td>
</tr>
<tr>
<td>DVA***</td>
<td>507</td>
<td>65.2%</td>
<td>3.0%</td>
</tr>
<tr>
<td>Executive****</td>
<td>2,835</td>
<td>14.6%</td>
<td>-2.7%</td>
</tr>
<tr>
<td>Lt.Gov.</td>
<td>19</td>
<td>173.7%</td>
<td>271.4%</td>
</tr>
<tr>
<td>LWC</td>
<td>1,097</td>
<td>8.5%</td>
<td>-6.8%</td>
</tr>
<tr>
<td>OJJ</td>
<td>1,307</td>
<td>-20.2%</td>
<td>-1.9%</td>
</tr>
<tr>
<td>PSC</td>
<td>116</td>
<td>-16.4%</td>
<td>0.0%</td>
</tr>
<tr>
<td>WLF</td>
<td>771</td>
<td>15.0%</td>
<td>3.3%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>47,560</td>
<td>-11.6%</td>
<td>-7.3%</td>
</tr>
</tbody>
</table>

* Snapshot data was taken on June 30 of 2005, 2007, 2009, 2010, and 2011 and we did not include students, clients, and board members in this analysis.
** DOE includes Recovery School District, which was created in 2003.
*** Two veteran homes were opened between June 30, 2005 and June 30, 2011.
**** Governor’s Office of Homeland Security and Emergency Preparedness (GOHSEP), Louisiana Recovery Authority (LRA), and Disaster Recovery Unit (DRU) within the Office of Community Department (OCD) were added to Executive Department after 2005.

Note: The calculations in this appendix are based on rounded numbers.
Source: Prepared by legislative auditor’s staff using data in ISIS-HR.
## APPENDIX D: Breakdown of Executive Branch Employees’ Actual Compensation
(From FY2005 through FY2011)

<table>
<thead>
<tr>
<th>Executive Employees’ Actual Compensation</th>
<th>FY2005</th>
<th>FY2007</th>
<th>FY2009</th>
<th>FY2010</th>
<th>FY2011</th>
<th>05/11 % Change</th>
<th>10/11 % Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary</td>
<td>$1,571,435,102</td>
<td>$1,670,006,760</td>
<td>$2,071,082,313</td>
<td>$2,005,320,769</td>
<td>$1,916,074,152</td>
<td>22%</td>
<td>-4%</td>
</tr>
<tr>
<td>Annual Rate of Pay</td>
<td>$1,496,008,053</td>
<td>$1,559,931,116</td>
<td>$1,915,135,589</td>
<td>$1,895,990,417</td>
<td>$1,793,311,925</td>
<td>20%</td>
<td>-5%</td>
</tr>
<tr>
<td>Other Pay</td>
<td>$110,075,644</td>
<td>$155,946,724</td>
<td>$2,050,064</td>
<td>$2,495,298</td>
<td>$2,484,111</td>
<td>63%</td>
<td>12%</td>
</tr>
<tr>
<td>Overtime</td>
<td>$43,709,717</td>
<td>$71,223,501</td>
<td>$106,443,362</td>
<td>$55,020,820</td>
<td>$60,149,656</td>
<td>38%</td>
<td>9%</td>
</tr>
<tr>
<td>Termination Cost</td>
<td>$12,573,034</td>
<td>$15,104,162</td>
<td>$14,932,813</td>
<td>$19,522,431</td>
<td>$25,704,550</td>
<td>104%</td>
<td>-5%</td>
</tr>
<tr>
<td>Premium Pay</td>
<td>$10,949,454</td>
<td>$14,630,937</td>
<td>$21,455,703</td>
<td>$21,365,309</td>
<td>$18,910,512</td>
<td>73%</td>
<td>-11%</td>
</tr>
<tr>
<td>Shift Differential Pay</td>
<td>$4,959,842</td>
<td>$5,272,189</td>
<td>$6,484,946</td>
<td>$6,227,477</td>
<td>$5,808,365</td>
<td>17%</td>
<td>-7%</td>
</tr>
<tr>
<td>On-call Pay</td>
<td>$2,068,227</td>
<td>$2,188,010</td>
<td>$2,505,064</td>
<td>$2,495,298</td>
<td>$2,484,111</td>
<td>20%</td>
<td>0%</td>
</tr>
<tr>
<td>Retirement Incentive</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$1,496,526</td>
<td>N/A</td>
<td>460%</td>
<td></td>
</tr>
<tr>
<td>Incentive Pay</td>
<td>$0</td>
<td>$0</td>
<td>$2,021,633</td>
<td>$1,998,442</td>
<td>$372,074</td>
<td>N/A</td>
<td>-81%</td>
</tr>
<tr>
<td>Optional Pay</td>
<td>$115,681</td>
<td>$413,265</td>
<td>$639,889</td>
<td>$449,760</td>
<td>$412,924</td>
<td>257%</td>
<td>-8%</td>
</tr>
<tr>
<td>Rewards and Recognition</td>
<td>$434,220</td>
<td>$514,670</td>
<td>$635,877</td>
<td>$619,572</td>
<td>$371,540</td>
<td>-14%</td>
<td>-40%</td>
</tr>
<tr>
<td>Others</td>
<td>$616,874</td>
<td>$728,911</td>
<td>$827,437</td>
<td>$134,718</td>
<td>$174,233</td>
<td>-71.8%</td>
<td>29.3%</td>
</tr>
<tr>
<td>Benefits</td>
<td>$374,739,916</td>
<td>$442,729,584</td>
<td>$529,809,924</td>
<td>$547,452,368</td>
<td>$584,756,775</td>
<td>56%</td>
<td>7%</td>
</tr>
<tr>
<td>Health Insurance</td>
<td>$121,746,814</td>
<td>$160,082,411</td>
<td>$188,894,493</td>
<td>$189,764,032</td>
<td>$176,391,298</td>
<td>45%</td>
<td>-7%</td>
</tr>
<tr>
<td>Retirement</td>
<td>$230,987,869</td>
<td>$257,240,720</td>
<td>$308,035,582</td>
<td>$326,005,476</td>
<td>$377,296,176</td>
<td>63%</td>
<td>16%</td>
</tr>
<tr>
<td>Medicare</td>
<td>$15,876,455</td>
<td>$18,913,536</td>
<td>$24,953,736</td>
<td>$24,410,590</td>
<td>$23,658,690</td>
<td>49%</td>
<td>-3%</td>
</tr>
<tr>
<td>Social Security</td>
<td>$2,878,843</td>
<td>$3,267,719</td>
<td>$3,996,522</td>
<td>$3,599,478</td>
<td>$3,239,904</td>
<td>13%</td>
<td>-10%</td>
</tr>
<tr>
<td>Other Benefits</td>
<td>$3,249,935</td>
<td>$3,225,199</td>
<td>$3,929,591</td>
<td>$3,672,792</td>
<td>$4,170,708</td>
<td>28%</td>
<td>14%</td>
</tr>
<tr>
<td>Total Executive Employees’ Actual</td>
<td>$1,946,175,018</td>
<td>$2,112,736,345</td>
<td>$2,600,892,237</td>
<td>$2,552,773,137</td>
<td>$2,500,830,927</td>
<td>28%</td>
<td>-2%</td>
</tr>
</tbody>
</table>

Note: The calculations in this appendix are based on rounded numbers.
Source: Prepared by legislative auditor’s staff using data from ISIS-HR. DOTD’s personnel-related expenditures are not included. We did not include students, clients, and board members in this analysis.
## APPENDIX E: Number of Employees (Headcount) in Postsecondary Education
(Snapshot as of June 30 of 2005 to 2011)

<table>
<thead>
<tr>
<th>Entity/System/Institution</th>
<th>As of June 30</th>
<th>05/11 % Change</th>
<th>10/11 % Change</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2005</td>
<td>2007</td>
<td>2009</td>
</tr>
<tr>
<td>Board of Regents</td>
<td>67</td>
<td>84</td>
<td>95</td>
</tr>
<tr>
<td>Louisiana Office of Student Financial Assistance</td>
<td>167</td>
<td>126</td>
<td>142</td>
</tr>
<tr>
<td>Louisiana Universities Marine Consortium</td>
<td>95</td>
<td>80</td>
<td>81</td>
</tr>
<tr>
<td>LSU - Health Care Services Division</td>
<td>7,944</td>
<td>6,279</td>
<td>7,572</td>
</tr>
<tr>
<td>Charity Hospital &amp; Medical Center</td>
<td>3,938</td>
<td>1,616</td>
<td>2,597</td>
</tr>
<tr>
<td>Earl K. Long Medical Center</td>
<td>960</td>
<td>1,187</td>
<td>1,340</td>
</tr>
<tr>
<td>Lallie Kemp Regional Medical Center</td>
<td>406</td>
<td>446</td>
<td>435</td>
</tr>
<tr>
<td>Leonard J. Chabert Medical Center</td>
<td>832</td>
<td>852</td>
<td>926</td>
</tr>
<tr>
<td>LSU/Health Care Service Division Administrative</td>
<td>132</td>
<td>219</td>
<td>209</td>
</tr>
<tr>
<td>University Medical Center</td>
<td>768</td>
<td>981</td>
<td>1,081</td>
</tr>
<tr>
<td>W.O. Moss Regional Medical Center</td>
<td>414</td>
<td>430</td>
<td>428</td>
</tr>
<tr>
<td>Bogalusa Medical Center</td>
<td>494</td>
<td>548</td>
<td>556</td>
</tr>
<tr>
<td>Louisiana Community and Technical College System</td>
<td>4,675</td>
<td>4,779</td>
<td>4,916</td>
</tr>
<tr>
<td>Louisiana Community/Technical College System - Board of Supervisors</td>
<td>47</td>
<td>59</td>
<td>73</td>
</tr>
<tr>
<td>Baton Rouge Community College</td>
<td>311</td>
<td>497</td>
<td>552</td>
</tr>
<tr>
<td>Bossier Community College</td>
<td>317</td>
<td>581</td>
<td>503</td>
</tr>
<tr>
<td>Delgado Community College</td>
<td>1,040</td>
<td>832</td>
<td>789</td>
</tr>
<tr>
<td>L. E. Fletcher Tech Community College</td>
<td>110</td>
<td>118</td>
<td>127</td>
</tr>
<tr>
<td>Louisiana Delta Community College</td>
<td>48</td>
<td>126</td>
<td>149</td>
</tr>
<tr>
<td>LCTCS Online</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Louisiana Technical College</td>
<td>2,019</td>
<td>1,931</td>
<td>2,004</td>
</tr>
<tr>
<td>Nunez Community College</td>
<td>364</td>
<td>197</td>
<td>186</td>
</tr>
<tr>
<td>River Parish Community College</td>
<td>78</td>
<td>77</td>
<td>80</td>
</tr>
<tr>
<td>South Louisiana Community College</td>
<td>148</td>
<td>195</td>
<td>270</td>
</tr>
<tr>
<td>Sowela Technical Community College</td>
<td>193</td>
<td>166</td>
<td>183</td>
</tr>
</tbody>
</table>
## Staffing, Annual Rates of Pay, Personnel-Related Expenditures and the Executive Budget

<table>
<thead>
<tr>
<th>Entity/System/Institution</th>
<th>As of June 30</th>
<th>2005</th>
<th>2007</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>05/11 % Change</th>
<th>10/11 % Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Louisiana State University System</strong></td>
<td></td>
<td>21,204</td>
<td>19,785</td>
<td>20,566</td>
<td>20,114</td>
<td>17,754</td>
<td>-16.3%</td>
<td>-11.7%</td>
</tr>
<tr>
<td>Louisiana State University System - Board of Supervisors</td>
<td></td>
<td>38</td>
<td>45</td>
<td>71</td>
<td>64</td>
<td>59</td>
<td>55.3%</td>
<td>-7.8%</td>
</tr>
<tr>
<td>E. A. Conway Medical Center</td>
<td></td>
<td>907</td>
<td>883</td>
<td>930</td>
<td>894</td>
<td>856</td>
<td>-5.6%</td>
<td>-4.3%</td>
</tr>
<tr>
<td>Huey P. Long Medical Center</td>
<td></td>
<td>499</td>
<td>527</td>
<td>568</td>
<td>546</td>
<td>506</td>
<td>1.4%</td>
<td>-7.3%</td>
</tr>
<tr>
<td>Louisiana State University A&amp;M</td>
<td></td>
<td>5,786</td>
<td>5,823</td>
<td>5,777</td>
<td>5,557</td>
<td>5,402</td>
<td>-6.6%</td>
<td>-2.8%</td>
</tr>
<tr>
<td>LSU-Agricultural Center</td>
<td></td>
<td>1,502</td>
<td>1,414</td>
<td>1,461</td>
<td>1,367</td>
<td>1,293</td>
<td>-13.9%</td>
<td>-5.4%</td>
</tr>
<tr>
<td>LSU-Alexandria</td>
<td></td>
<td>329</td>
<td>335</td>
<td>323</td>
<td>289</td>
<td>278</td>
<td>-15.5%</td>
<td>-3.8%</td>
</tr>
<tr>
<td>LSU-Eunice</td>
<td></td>
<td>226</td>
<td>223</td>
<td>244</td>
<td>234</td>
<td>242</td>
<td>7.1%</td>
<td>3.4%</td>
</tr>
<tr>
<td>LSU-Health Sciences Center - New Orleans</td>
<td></td>
<td>4,494</td>
<td>3,273</td>
<td>3,561</td>
<td>3,519</td>
<td>2,400</td>
<td>-46.6%</td>
<td>-31.8%</td>
</tr>
<tr>
<td>LSU-Health Sciences Center - Shreveport</td>
<td></td>
<td>4,539</td>
<td>4,752</td>
<td>5,041</td>
<td>5,145</td>
<td>4,433</td>
<td>-2.3%</td>
<td>-13.8%</td>
</tr>
<tr>
<td>LSU Law Center</td>
<td></td>
<td>163</td>
<td>160</td>
<td>157</td>
<td>154</td>
<td>144</td>
<td>-11.7%</td>
<td>-6.5%</td>
</tr>
<tr>
<td>LSU-Pennington Biomedical Research Center</td>
<td></td>
<td>435</td>
<td>419</td>
<td>455</td>
<td>444</td>
<td>433</td>
<td>-0.5%</td>
<td>-2.5%</td>
</tr>
<tr>
<td>LSU-Shreveport</td>
<td></td>
<td>361</td>
<td>315</td>
<td>390</td>
<td>357</td>
<td>351</td>
<td>-2.8%</td>
<td>-1.7%</td>
</tr>
<tr>
<td>University of New Orleans</td>
<td></td>
<td>1,925</td>
<td>1,616</td>
<td>1,588</td>
<td>1,544</td>
<td>1,357</td>
<td>-29.5%</td>
<td>-12.1%</td>
</tr>
<tr>
<td><strong>Southern University System</strong></td>
<td></td>
<td>2,969</td>
<td>2,738</td>
<td>2,419</td>
<td>2,332</td>
<td>2,114</td>
<td>-28.8%</td>
<td>-9.3%</td>
</tr>
<tr>
<td>Southern University System - Board of Supervisors</td>
<td></td>
<td>29</td>
<td>29</td>
<td>35</td>
<td>54</td>
<td>35</td>
<td>20.7%</td>
<td>-35.2%</td>
</tr>
<tr>
<td>Southern University A&amp;M*</td>
<td></td>
<td>2,108</td>
<td>1,895</td>
<td>1,596</td>
<td>1,494</td>
<td>1,426</td>
<td>-32.4%</td>
<td>-4.6%</td>
</tr>
<tr>
<td>Southern University - New Orleans</td>
<td></td>
<td>558</td>
<td>484</td>
<td>444</td>
<td>444</td>
<td>294</td>
<td>-47.3%</td>
<td>-33.8%</td>
</tr>
<tr>
<td>Southern University - Shreveport</td>
<td></td>
<td>274</td>
<td>330</td>
<td>344</td>
<td>340</td>
<td>359</td>
<td>31.0%</td>
<td>5.6%</td>
</tr>
<tr>
<td><strong>University of Louisiana System</strong></td>
<td></td>
<td>9,276</td>
<td>8,923</td>
<td>9,381</td>
<td>8,660</td>
<td>8,438</td>
<td>-9.0%</td>
<td>-2.6%</td>
</tr>
<tr>
<td>University of Louisiana System Board of Supervisors</td>
<td></td>
<td>25</td>
<td>25</td>
<td>23</td>
<td>22</td>
<td>15</td>
<td>-40.0%</td>
<td>-31.8%</td>
</tr>
<tr>
<td>Grambling State University</td>
<td></td>
<td>828</td>
<td>798</td>
<td>734</td>
<td>712</td>
<td>686</td>
<td>-17.1%</td>
<td>-3.7%</td>
</tr>
<tr>
<td>Louisiana Tech University</td>
<td></td>
<td>1,533</td>
<td>1,401</td>
<td>1,317</td>
<td>1,286</td>
<td>1,149</td>
<td>-25.0%</td>
<td>-10.7%</td>
</tr>
<tr>
<td>McNeese State University</td>
<td></td>
<td>705</td>
<td>634</td>
<td>934</td>
<td>889</td>
<td>902</td>
<td>27.9%</td>
<td>1.5%</td>
</tr>
<tr>
<td>Nicholls State University</td>
<td></td>
<td>797</td>
<td>792</td>
<td>785</td>
<td>559</td>
<td>612</td>
<td>-23.2%</td>
<td>9.5%</td>
</tr>
<tr>
<td>Northwestern State University</td>
<td></td>
<td>896</td>
<td>833</td>
<td>946</td>
<td>822</td>
<td>791</td>
<td>-11.7%</td>
<td>-3.8%</td>
</tr>
<tr>
<td>Southeastern Louisiana University</td>
<td></td>
<td>1,358</td>
<td>1,278</td>
<td>1,370</td>
<td>1,337</td>
<td>1,266</td>
<td>-6.8%</td>
<td>-5.3%</td>
</tr>
<tr>
<td>University of Louisiana - Lafayette</td>
<td></td>
<td>1,884</td>
<td>1,741</td>
<td>2,010</td>
<td>1,824</td>
<td>1,798</td>
<td>-4.6%</td>
<td>-1.4%</td>
</tr>
<tr>
<td>University of Louisiana - Monroe</td>
<td></td>
<td>1,250</td>
<td>1,421</td>
<td>1,262</td>
<td>1,209</td>
<td>1,219</td>
<td>-2.5%</td>
<td>0.8%</td>
</tr>
<tr>
<td><strong>Total Employees in Postsecondary Education</strong></td>
<td></td>
<td>46,397</td>
<td>42,794</td>
<td>45,172</td>
<td>43,743</td>
<td>40,838</td>
<td>-12.0%</td>
<td>-6.6%</td>
</tr>
</tbody>
</table>

*Southern A&M includes employees of Southern Law Center and Southern Agricultural Center.*

**Note:** Snapshot data was taken on June 30 of 2005, 2007, 2009, 2010, and 2011. We did not include students, clients, and board members in this analysis.

**Source:** Prepared by legislative auditor’s staff using data from DSCS.
<table>
<thead>
<tr>
<th>Entity/System/Institution</th>
<th>2005</th>
<th>2007</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>05/11 % Change</th>
<th>10/11 % Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Board of Regents</td>
<td>$3,782,932</td>
<td>$4,769,745</td>
<td>$5,865,512</td>
<td>$5,474,537</td>
<td>$4,851,151</td>
<td>28.2%</td>
<td>-11.4%</td>
</tr>
<tr>
<td>Louisiana Office of Student Financial Assistance</td>
<td>$6,283,843</td>
<td>$5,253,820</td>
<td>$6,545,615</td>
<td>$6,607,843</td>
<td>$6,477,939</td>
<td>3.1%</td>
<td>-2.0%</td>
</tr>
<tr>
<td>Louisiana Universities Marine Consortium</td>
<td>$3,405,951</td>
<td>$3,078,840</td>
<td>$3,369,285</td>
<td>$3,269,529</td>
<td>$3,085,503</td>
<td>-9.4%</td>
<td>-5.6%</td>
</tr>
<tr>
<td>LSU Health Care Services Division</td>
<td>$269,589,884</td>
<td>$250,279,082</td>
<td>$332,923,947</td>
<td>$320,386,937</td>
<td>$311,915,648</td>
<td>15.7%</td>
<td>-2.6%</td>
</tr>
<tr>
<td>Charity Hospital &amp; Medical Center</td>
<td>$139,870,978</td>
<td>$79,134,594</td>
<td>$126,721,960</td>
<td>$118,003,546</td>
<td>$115,967,975</td>
<td>-17.1%</td>
<td>-1.7%</td>
</tr>
<tr>
<td>Earl K. Long Medical Center</td>
<td>$29,346,878</td>
<td>$42,897,846</td>
<td>$54,425,041</td>
<td>$50,827,393</td>
<td>$46,149,121</td>
<td>35.8%</td>
<td>2.4%</td>
</tr>
<tr>
<td>Lallie Kemp Regional Med Center</td>
<td>$17,349,570</td>
<td>$20,672,259</td>
<td>$24,522,425</td>
<td>$27,475,736</td>
<td>$26,889,321</td>
<td>55.0%</td>
<td>-2.1%</td>
</tr>
<tr>
<td>LSU/Health Care Services Division Administrative</td>
<td>$7,068,833</td>
<td>$10,837,458</td>
<td>$12,640,282</td>
<td>$10,770,974</td>
<td>$12,524,605</td>
<td>77.2%</td>
<td>16.3%</td>
</tr>
<tr>
<td>University Medical Center</td>
<td>$25,226,257</td>
<td>$37,492,938</td>
<td>$47,040,886</td>
<td>$45,137,258</td>
<td>$41,214,175</td>
<td>63.4%</td>
<td>-8.7%</td>
</tr>
<tr>
<td>W.O. Moss Regional Medical Center</td>
<td>$12,282,000</td>
<td>$14,355,324</td>
<td>$16,205,712</td>
<td>$15,857,157</td>
<td>$16,397,537</td>
<td>33.5%</td>
<td>3.4%</td>
</tr>
<tr>
<td>Bogalusa Medical Center</td>
<td>$17,349,570</td>
<td>$20,672,259</td>
<td>$24,522,425</td>
<td>$27,475,736</td>
<td>$26,889,321</td>
<td>55.0%</td>
<td>-2.1%</td>
</tr>
<tr>
<td>Louisiana Community and Technical College System</td>
<td>$148,703,941</td>
<td>$145,890,516</td>
<td>$171,649,414</td>
<td>$171,138,791</td>
<td>$169,651,152</td>
<td>14.1%</td>
<td>-0.9%</td>
</tr>
<tr>
<td>Louisiana Community/Technical College System - Board of Supervisors</td>
<td>$2,841,927</td>
<td>$3,825,721</td>
<td>$5,215,575</td>
<td>$5,950,689</td>
<td>$5,921,506</td>
<td>108.4%</td>
<td>-0.5%</td>
</tr>
<tr>
<td>Baton Rouge Community College</td>
<td>$7,844,803</td>
<td>$11,393,612</td>
<td>$15,554,961</td>
<td>$16,899,230</td>
<td>$16,287,672</td>
<td>107.6%</td>
<td>-3.6%</td>
</tr>
<tr>
<td>Bossier Community College</td>
<td>$10,317,357</td>
<td>$12,811,820</td>
<td>$15,130,993</td>
<td>$14,406,407</td>
<td>$13,896,367</td>
<td>34.7%</td>
<td>-3.5%</td>
</tr>
<tr>
<td>Delgado Community College</td>
<td>$37,856,256</td>
<td>$30,994,173</td>
<td>$37,787,920</td>
<td>$40,782,324</td>
<td>$47,917,414</td>
<td>26.6%</td>
<td>17.5%</td>
</tr>
<tr>
<td>L.E. Fletcher Technical Community College</td>
<td>$2,926,639</td>
<td>$4,081,164</td>
<td>$4,485,759</td>
<td>$4,304,866</td>
<td>$4,662,915</td>
<td>59.3%</td>
<td>8.3%</td>
</tr>
<tr>
<td>Louisiana Delta Community College</td>
<td>$1,026,222</td>
<td>$2,398,376</td>
<td>$3,647,722</td>
<td>$3,945,371</td>
<td>$5,516,123</td>
<td>437.5%</td>
<td>39.8%</td>
</tr>
<tr>
<td>LCTCS Online</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>$265,000</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Louisiana Technical College</td>
<td>$68,504,978</td>
<td>$65,963,212</td>
<td>$72,375,044</td>
<td>$67,001,938</td>
<td>$55,004,266</td>
<td>-19.7%</td>
<td>-17.9%</td>
</tr>
<tr>
<td>Nunez Community College</td>
<td>$6,391,377</td>
<td>$3,986,552</td>
<td>$5,459,282</td>
<td>$5,252,890</td>
<td>$5,348,675</td>
<td>-16.3%</td>
<td>1.8%</td>
</tr>
</tbody>
</table>
### STAFFING, ANNUAL RATES OF PAY, PERSONNEL-RELATED EXPENDITURES AND THE EXECUTIVE BUDGET

<table>
<thead>
<tr>
<th>Entity/System/Institution</th>
<th>2005</th>
<th>2007</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>05/11 % Change</th>
<th>10/11 % Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Louisiana Community and Technical College System (Cont.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>River Parish Community College</td>
<td>$1,873,961</td>
<td>$1,960,266</td>
<td>$2,081,226</td>
<td>$2,680,979</td>
<td>$4,559,133</td>
<td>143.3%</td>
<td>70.1%</td>
</tr>
<tr>
<td>South Louisiana Community College</td>
<td>$2,358,965</td>
<td>$3,040,050</td>
<td>$3,824,158</td>
<td>$4,008,090</td>
<td>$4,064,524</td>
<td>72.3%</td>
<td>1.4%</td>
</tr>
<tr>
<td>Sowela Technical Community College</td>
<td>$6,761,457</td>
<td>$5,435,571</td>
<td>$6,086,772</td>
<td>$5,906,008</td>
<td>$6,210,356</td>
<td>-8.2%</td>
<td>5.2%</td>
</tr>
<tr>
<td>Louisiana State University System</td>
<td>$895,538,816</td>
<td>$905,975,060</td>
<td>$1,043,019,860</td>
<td>$1,024,309,993</td>
<td>$917,177,856</td>
<td>2.4%</td>
<td>-10.5%</td>
</tr>
<tr>
<td>LSU System - Board of Supervisors</td>
<td>$3,439,897</td>
<td>$4,408,503</td>
<td>$7,446,769</td>
<td>$6,859,101</td>
<td>$6,586,725</td>
<td>91.5%</td>
<td>-0.0%</td>
</tr>
<tr>
<td>E.A. Conway Medical Center</td>
<td>$29,997,859</td>
<td>$31,250,055</td>
<td>$36,018,618</td>
<td>$35,175,987</td>
<td>$33,349,566</td>
<td>11.2%</td>
<td>-5.2%</td>
</tr>
<tr>
<td>Huey P. Long Medical Center</td>
<td>$16,059,509</td>
<td>$19,373,132</td>
<td>$22,349,174</td>
<td>$21,448,013</td>
<td>$20,112,665</td>
<td>25.2%</td>
<td>-6.2%</td>
</tr>
<tr>
<td>Louisiana State University A&amp;M</td>
<td>$261,091,640</td>
<td>$279,192,701</td>
<td>$314,383,234</td>
<td>$305,162,000</td>
<td>$297,815,385</td>
<td>14.1%</td>
<td>-2.4%</td>
</tr>
<tr>
<td>LSU Agricultural Center</td>
<td>$64,404,634</td>
<td>$64,394,355</td>
<td>$73,231,712</td>
<td>$68,692,560</td>
<td>$64,898,882</td>
<td>0.8%</td>
<td>-5.5%</td>
</tr>
<tr>
<td>LSU-Alexandria</td>
<td>$9,087,299</td>
<td>$9,853,206</td>
<td>$10,685,131</td>
<td>$10,057,838</td>
<td>$9,757,634</td>
<td>7.4%</td>
<td>-3.0%</td>
</tr>
<tr>
<td>LSU-Eunice</td>
<td>$6,873,400</td>
<td>$7,029,209</td>
<td>$7,614,268</td>
<td>$7,481,417</td>
<td>$7,316,758</td>
<td>6.5%</td>
<td>-2.2%</td>
</tr>
<tr>
<td>LSU Health Sciences Center - New Orleans</td>
<td>$205,518,226</td>
<td>$173,884,080</td>
<td>$205,018,250</td>
<td>$203,067,388</td>
<td>$152,037,231</td>
<td>-26.0%</td>
<td>-25.1%</td>
</tr>
<tr>
<td>LSU Health Sciences Center - Shreveport</td>
<td>$181,944,542</td>
<td>$203,133,374</td>
<td>$234,726,438</td>
<td>$243,097,783</td>
<td>$214,609,977</td>
<td>18.0%</td>
<td>-11.7%</td>
</tr>
<tr>
<td>LSU Law Center</td>
<td>$8,210,197</td>
<td>$8,722,600</td>
<td>$8,852,042</td>
<td>$9,061,219</td>
<td>$8,436,212</td>
<td>2.8%</td>
<td>-6.9%</td>
</tr>
<tr>
<td>LSU - Pennington Biomedical Research Center</td>
<td>$20,404,890</td>
<td>$22,725,184</td>
<td>$26,791,260</td>
<td>$26,063,070</td>
<td>$25,762,631</td>
<td>26.3%</td>
<td>-1.2%</td>
</tr>
<tr>
<td>LSU-Shreveport</td>
<td>$12,992,007</td>
<td>$12,940,028</td>
<td>$17,289,756</td>
<td>$16,070,125</td>
<td>$16,223,143</td>
<td>24.9%</td>
<td>1.0%</td>
</tr>
<tr>
<td>University of New Orleans</td>
<td>$75,514,717</td>
<td>$69,068,634</td>
<td>$78,613,207</td>
<td>$72,073,491</td>
<td>$60,271,046</td>
<td>-20.2%</td>
<td>-16.4%</td>
</tr>
<tr>
<td>Southern University System</td>
<td>$95,589,195</td>
<td>$95,755,735</td>
<td>$98,320,309</td>
<td>$95,013,012</td>
<td>$88,323,982</td>
<td>-7.6%</td>
<td>-7.0%</td>
</tr>
<tr>
<td>Southern University System - Board of Supervisors</td>
<td>$1,886,077</td>
<td>$1,867,779</td>
<td>$2,448,582</td>
<td>$3,251,294</td>
<td>$2,677,981</td>
<td>42.0%</td>
<td>-17.6%</td>
</tr>
<tr>
<td>Southern University A&amp;M**</td>
<td>$68,655,343</td>
<td>$66,928,962</td>
<td>$68,268,820</td>
<td>$64,559,578</td>
<td>$62,597,188</td>
<td>-8.8%</td>
<td>-3.0%</td>
</tr>
<tr>
<td>Southern University - New Orleans</td>
<td>$16,859,524</td>
<td>$16,722,688</td>
<td>$16,228,217</td>
<td>$16,202,830</td>
<td>$11,719,319</td>
<td>-30.5%</td>
<td>-27.7%</td>
</tr>
<tr>
<td>Southern University - Shreveport</td>
<td>$8,188,251</td>
<td>$10,236,306</td>
<td>$11,374,690</td>
<td>$10,999,310</td>
<td>$11,329,493</td>
<td>38.4%</td>
<td>3.0%</td>
</tr>
</tbody>
</table>
As of June 30

<table>
<thead>
<tr>
<th>Entity/System/Institution</th>
<th>2005</th>
<th>2007</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>05/11 % Change</th>
<th>10/11 % Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>University of Louisiana System</td>
<td>$344,652,128</td>
<td>$351,555,661</td>
<td>$404,936,154</td>
<td>$374,520,572</td>
<td>$365,556,082</td>
<td>6.1%</td>
<td>-2.4%</td>
</tr>
<tr>
<td>University of Louisiana System Board of Supervisors</td>
<td>$1,639,208</td>
<td>$2,051,279</td>
<td>$2,363,004</td>
<td>$2,331,723</td>
<td>$1,662,978</td>
<td>1.5%</td>
<td>-28.7%</td>
</tr>
<tr>
<td>Grambling State University</td>
<td>$26,704,354</td>
<td>$32,187,183</td>
<td>$33,415,798</td>
<td>$33,548,114</td>
<td>$32,306,263</td>
<td>21.0%</td>
<td>-3.7%</td>
</tr>
<tr>
<td>Louisiana Tech University</td>
<td>$49,975,350</td>
<td>$51,526,699</td>
<td>$55,729,588</td>
<td>$55,558,747</td>
<td>$52,348,018</td>
<td>4.7%</td>
<td>-5.8%</td>
</tr>
<tr>
<td>McNeese State University</td>
<td>$22,640,086</td>
<td>$25,767,977</td>
<td>$41,377,968</td>
<td>$38,259,258</td>
<td>$35,597,029</td>
<td>57.2%</td>
<td>-7.0%</td>
</tr>
<tr>
<td>Nicholls State University</td>
<td>$27,757,775</td>
<td>$29,131,670</td>
<td>$33,303,225</td>
<td>$17,031,091</td>
<td>$17,286,082</td>
<td>-37.7%</td>
<td>1.5%</td>
</tr>
<tr>
<td>Northwestern State University</td>
<td>$31,332,469</td>
<td>$30,588,847</td>
<td>$41,460,229</td>
<td>$37,783,627</td>
<td>$39,007,499</td>
<td>24.5%</td>
<td>3.2%</td>
</tr>
<tr>
<td>Southeastern Louisiana University</td>
<td>$71,906,148</td>
<td>$58,028,479</td>
<td>$49,114,042</td>
<td>$46,847,809</td>
<td>$43,439,567</td>
<td>-39.6%</td>
<td>-7.3%</td>
</tr>
<tr>
<td>University of Louisiana - Lafayette</td>
<td>$67,905,083</td>
<td>$73,690,636</td>
<td>$94,907,555</td>
<td>$92,429,476</td>
<td>$91,878,736</td>
<td>35.3%</td>
<td>-0.6%</td>
</tr>
<tr>
<td>University of Louisiana - Monroe</td>
<td>$44,791,648</td>
<td>$48,582,891</td>
<td>$53,264,744</td>
<td>$50,730,728</td>
<td>$52,029,909</td>
<td>16.2%</td>
<td>2.6%</td>
</tr>
<tr>
<td>Total Employees in Postsecondary Education</td>
<td>$1,767,546,684</td>
<td>$1,762,558,460</td>
<td>$2,066,630,095</td>
<td>$2,000,721,216</td>
<td>$1,867,039,313</td>
<td>5.6%</td>
<td>-6.7%</td>
</tr>
</tbody>
</table>

* Snapshot data was taken on June 30 of 2005, 2007, 2009, 2010, and 2011. We did not include students, clients, and board members in this analysis.
**Southern A&M includes employees of Southern Law Center and Southern Agricultural Center.
Note: The calculations in this appendix are based on rounded numbers.
Source: Prepared by legislative auditor’s staff using data from DSCS.
## APPENDIX G: TO and Non-TO Employees by Executive Agency
*(Snapshot as of June 30 of 2005 to 2011)*

<table>
<thead>
<tr>
<th>Agency</th>
<th>As of June 30</th>
<th>05/11 % Change</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2005</td>
<td>2007</td>
</tr>
<tr>
<td>CRT</td>
<td>424</td>
<td>648</td>
</tr>
<tr>
<td>DAF</td>
<td>592</td>
<td>812</td>
</tr>
<tr>
<td>LED</td>
<td>5</td>
<td>78</td>
</tr>
<tr>
<td>DEQ</td>
<td>18</td>
<td>980</td>
</tr>
<tr>
<td>DHH</td>
<td>1,630</td>
<td>11,414</td>
</tr>
<tr>
<td>DNR</td>
<td>22</td>
<td>494</td>
</tr>
<tr>
<td>DOC</td>
<td>283</td>
<td>6,192</td>
</tr>
<tr>
<td>DOE*</td>
<td>307</td>
<td>1,676</td>
</tr>
<tr>
<td>DOI</td>
<td>22</td>
<td>266</td>
</tr>
<tr>
<td>DOJ</td>
<td>30</td>
<td>436</td>
</tr>
<tr>
<td>DOR</td>
<td>140</td>
<td>883</td>
</tr>
<tr>
<td>SOS</td>
<td>450</td>
<td>271</td>
</tr>
<tr>
<td>Treasury</td>
<td>19</td>
<td>54</td>
</tr>
<tr>
<td>DPOSTD</td>
<td>0</td>
<td>5,053</td>
</tr>
<tr>
<td>DPS</td>
<td>78</td>
<td>2,841</td>
</tr>
<tr>
<td>Civil Service Agencies</td>
<td>54</td>
<td>165</td>
</tr>
<tr>
<td>DCFS</td>
<td>76</td>
<td>5,113</td>
</tr>
<tr>
<td>DVA</td>
<td>64</td>
<td>471</td>
</tr>
<tr>
<td>Executive**</td>
<td>355</td>
<td>2,583</td>
</tr>
<tr>
<td>Lt. Gov.</td>
<td>6</td>
<td>13</td>
</tr>
<tr>
<td>LWC</td>
<td>54</td>
<td>1,069</td>
</tr>
<tr>
<td>OJJ</td>
<td>96</td>
<td>1,222</td>
</tr>
<tr>
<td>PSC</td>
<td>1</td>
<td>115</td>
</tr>
<tr>
<td>WLF</td>
<td>19</td>
<td>752</td>
</tr>
<tr>
<td>Total</td>
<td>4,745</td>
<td>43,601</td>
</tr>
</tbody>
</table>

* DOE includes Recovery School District which was created in 2003. All of RSD’s employees are non-TO employees.

** Executive includes Governor’s Office of Homeland Security and Emergency Preparedness (GOHSEP) which was moved to the Governor’s Office in 2006. GOHSEP had 390 employees as of June 30, 2011, of which, 272 were non-TO employees.

*Note:* Snapshot data was taken on June 30 of 2005, 2007, 2009, 2010, and 2011. We did not include students, clients, and board members in this analysis.

*Source:* Prepared by legislative auditor’s staff using the data in ISIS-HR.