

OPIOID SETTLEMENT FUNDS

LOUISIANA OPIOID ABATEMENT
TASKFORCE/CORPORATION

PERFORMANCE AUDIT SERVICES

Informational Report
May 7, 2025



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May 7, 2025

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

Dear Senator Henry and Representative DeVillier:

This informational report provides the results of our review on how Louisiana oversees, distributes, and spends opioid settlement funds.

We would like to express our appreciation to the Louisiana Opioid Abatement Taskforce for their assistance during this review.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

MJW/aa

OPIOIDSETTLEMENT



CITIZENS FOR A
New Louisiana





GOVERNMENT TRANSPARENCY

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New Louisiana

Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA



Opioid Settlement Funds

Louisiana Opioid Abatement Taskforce/Corporation

May 2025

Audit Control # 40240017

Introduction

This report provides information on how Louisiana oversees, distributes, and spends opioid settlement funds. In Louisiana, these funds are distributed to parishes and sheriffs' offices (sheriffs). To determine actual expenditures of opioid settlement funds, we conducted a survey of parishes and sheriffs. We also reviewed other states practices and best practices related to oversight, the use of opioid settlement funds, and reporting requirements. We conducted this review to provide information to the legislature and the public about how opioid settlement funds are used to combat the opioid epidemic in Louisiana, and to provide recommendations to improve oversight.¹

Opioid Deaths and Overdoses in Louisiana. Since October 2017, a national public health emergency has been declared for the opioid epidemic. According to the Louisiana Department of Health (LDH), Louisiana had 1,083 opioid-involved deaths in calendar year 2023, representing a 92.7% increase from calendar year 2019, with a total of 5,256 opioid-involved overdose deaths during calendar years 2019 through 2023.² Parishes with the highest number of opioid-involved deaths during the same timeframe include Jefferson Parish (960), St. Tammany Parish (493), Lafayette Parish (350), Livingston Parish (339), and Orleans Parish (297). Appendix B contains a Louisiana map of opioid-involved deaths by parish during calendar years 2019 through 2023.

Opioid Settlements. According to the Joint Economic Committee of Congress,³ combating the effects of the opioid epidemic led to increased costs to states and local governments, costing nearly \$1.5 trillion nationally in calendar year 2020 alone. Multiple states and local governments filed lawsuits against companies that manufacture, market, promote, distribute, or dispense opioids. In 2021, the first nationwide settlements were reached, with more settlements in progress. Louisiana is a participating state in 15 settlements, which will result in Louisiana

¹ Our review did not include assessing whether opioid settlement funds were expended according to the requirements within the Memorandum of Understanding (MOU).

² <https://lodss.ldh.la.gov/>

³ The Joint Economic Committee was established by the Employment Act of 1946 to review economic conditions and to recommend improvements in economic policy.

<https://www.jec.senate.gov/public/index.cfm/democrats/2022/9/the-economic-toll-of-the-opioid-crisis-reached-nearly-1-5-trillion-in-2020>

parishes and sheriffs receiving approximately \$600 million in opioid settlement funds during calendar years 2022 through 2038 to be used for opioid abatement strategies. Appendix C shows a summary of opioid settlements in which Louisiana is a participating state.

Expenditures of Opioid Funds. As of October 2024, the Louisiana Opioid Abatement Taskforce (LaOATF) has distributed approximately \$98.5 million in opioid settlement funds to parishes and sheriffs. Based on our survey, 20 parishes and 24 sheriffs have spent approximately \$8.6 million in opioid settlement funds as of September 2024. Some parishes and sheriffs have not yet spent any of their funds. Exhibit 1 shows expenditures of opioid settlement funds by parishes and sheriffs who responded to our survey categorized by the allowed uses.

The **Louisiana Opioid Abatement Taskforce (LaOATF)** is the advisory body for all opioid settlement funds.

Exhibit 1 Parish and Sheriff Opioid Settlement Funds Expenditures As of September 2024 (20 of 29 Parish Respondents/24 of 43 Sheriff Respondents)		
Approved Purpose	Parishes	Sheriffs
Treatment. Treat opioid use disorder; support people in treatment and recovery; connect people who need help to the help they need (connections to care); address the needs of criminal justice involved persons; address the needs of pregnant and parenting women, and babies with neonatal abstinence syndrome	\$2,284,618	\$750,840
Prevention. Prevent over-prescribing and ensure appropriate prescribing and dispensing of opioids; prevent misuse of opioids; prevent overdose deaths and other harms (harm reduction)	619,020	420,383
Other Strategies. First responders; leadership, planning, and coordination; training; research	1,714,802	2,820,065
Total	\$4,618,440	\$3,991,288
Source: Prepared by legislative auditor’s staff using November 2024 LLA survey of parishes and sheriffs.		

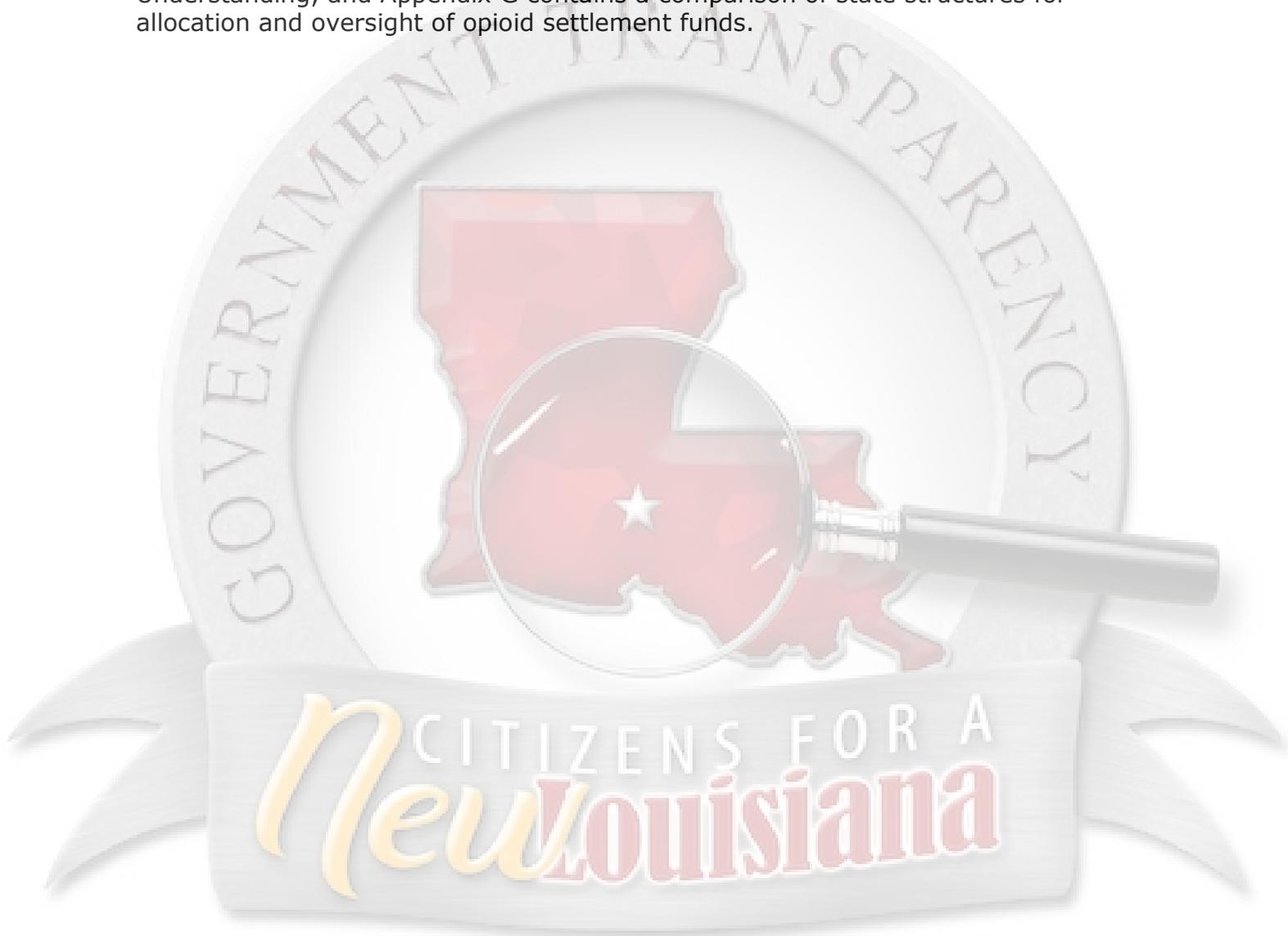
To conduct this review, we met with LaOATF staff, researched Louisiana and other states’ structure for opioid settlement funds, and researched best practices for the use and monitoring of opioid settlement funds. We sent our survey to all 64 parishes and 64 sheriffs and received 72 responses (29 parishes and 43 sheriffs), for a response rate of 56.3%.⁴

The objective of this review was:

To provide information on how Louisiana oversees, distributes, and spends opioid settlement funds.

⁴ Not all parishes and sheriffs responded to every survey question, so the number of respondents vary throughout the report.

Our results are summarized on the next page and discussed in detail throughout the remainder of the report. Appendix A contains LaOATF's staff response to this report. Appendix B contains a map of opioid-involved deaths by parish during calendar years 2019 through 2023, Appendix C shows the opioid settlements in which Louisiana is a participating state, Appendix D shows the distribution of opioid settlement funds for each parish and sheriff as of October 2024, Appendix E contains examples of how parishes and sheriffs have spent the funds, Appendix F provides the approved purposes defined by the Memorandum of Understanding, and Appendix G contains a comparison of state structures for allocation and oversight of opioid settlement funds.



Informational reports are intended to provide more timely information than standards-based performance audits. While these informational reports do not follow *Government Auditing Standards*, we conduct quality assurance activities to ensure the information presented is accurate. We incorporated LaOATF's feedback throughout this informational report.

Objective: To provide information on how Louisiana oversees, distributes, and spends opioid settlement funds.

Overall, we found the following:

- **No entity has been specifically tasked with enforcing the terms of the opioid settlement agreements in Louisiana.** Terms of the settlement agreements include payment amounts and approved uses.
- **The Louisiana Opioid Abatement Taskforce (LaOATF) is the advisory body for all opioid settlement funds. Louisiana’s Memorandum of Understanding (MOU) does not give LaOATF the authority to ensure that parish and sheriff expenditures comply with the MOU.** Half of states, or 25 (50.0%) of 50, have established oversight entities that are limited to an advisory role, similar to Louisiana.
- **LaOATF has distributed approximately \$98.5 million in opioid settlement funds to parishes and sheriffs as of October 2024, and retained \$21.1 million for administration and the Local Government Fee Fund (LGFF) as of September 2024.** Most states, or 49 (98.0%) of 50, allocate at least some portion of opioid settlement funds directly to local governments.
- **Best practices recommend that opioid settlement funds be used on evidence-based practices that address substance use disorders. According to our survey, as of September 2024, 20 parishes and 24 sheriffs have spent approximately \$8.6 million of opioid settlement funds on treatment, prevention, and other strategies to address substance use.** Other states have spent opioid settlement funds in various ways, such as housing and treatment services for women, workforce training, naloxone distribution, and youth education campaigns.
- **According to our survey, 9 (31.0%) of 29 responding parishes and 19 (44.2%) of 43 responding sheriffs have not spent any of their opioid settlement funds. Parishes and sheriffs have encountered barriers to spending opioid settlement funds such as a lack of staff and a lack of programs and services in their area; and want more guidance from LaOATF about how to use the funds.** Best practices recommend using data and experts to determine how to best use opioid settlement funds.
- **Louisiana’s MOU requires that parishes, but not sheriffs, submit an annual expenditure report to LaOATF, and that LaOATF issue**

an annual report. As of December 2024, 36 (67.9%) of 53 expenditure reports due have been submitted to LaOATF. Best practices recommend that parishes and sheriffs report expenditures, and measure and report outcomes. Many states, or 34 (68.0%) of 50, require some reporting of opioid settlement expenditures; however, the specific reporting requirements vary.

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

No entity has been specifically tasked with enforcing the terms of the opioid settlement agreements in Louisiana.

To address the opioid epidemic and its impacts, many states and local governments filed lawsuits against companies that manufacture, market, promote, distribute, or dispense opioids (pharmaceutical supply chain participant). To resolve these lawsuits, pharmaceutical supply chain participants negotiated national settlement agreements that states could choose to participate in. Louisiana, through its Attorney General, has entered into multiple settlements agreements, with more agreements currently being negotiated. Terms of the settlement agreements include payment amounts and approved uses. However, no entity has been specifically tasked with enforcing the terms of the opioid settlement agreements in Louisiana.

Recommendation 1: LaOATF should coordinate with the Attorney General to ensure compliance with the requirements in the National Settlement Agreements.

Summary of Management's Response: LaOATF staff agreed with this recommendation. See Appendix A.

The Louisiana Opioid Abatement Taskforce (LaOATF) is the advisory body for all opioid settlement funds. Louisiana's Memorandum of Understanding (MOU) does not give LaOATF the authority to ensure that parish and sheriff expenditures comply with the MOU. Half of states, or 25 (50.0%) of 50, have established oversight entities that are limited to an advisory role, similar to Louisiana.

To address the opioid epidemic and its impact to state and local governments, many states and local governments filed suit against companies that

manufacture, market, promote, distribute, or dispense opioids. Two settlements are final, while others are still in progress. To implement the settlement, Louisiana⁵ developed a MOU between the state and the parishes and sheriffs. The MOU serves as the governing document for all opioid settlements and details the allocation and disbursement of the funds, reporting requirements, and accountability and oversight measures.

LaOATF is the advisory body for all opioid settlement funds. The MOU establishes LaOATF as the advisory body over all opioid settlement funds for the state. According to the MOU, the purpose of LaOATF is to advise the Attorney General, parishes, and municipalities of priorities to address with the funds, and review how the funds are being spent and the results achieved from the spending. According to LaOATF staff, the opioid settlement funds are local funds, and local governments have authority over spending of those funds.

LaOATF is made up of five members who serve three-year terms. Four members represent the Louisiana Municipal Association, the Police Jury Association, the Louisiana Sheriffs Association, and the Louisiana Department of Health. In addition, the Governor appoints one member who is a licensed Substance Abuse and Mental Health Services (SAMSHA) provider. LaOATF contracted with the Louisiana Opioid Abatement Administration Corporation (OAAC, or the Corporation), which is a non-profit, non-governmental entity, for the purpose of receiving and distributing opioid settlement funds.⁶ The Louisiana District Attorney Association (LDAA) provides administrative support for both LaOATF and the Corporation.

Louisiana's MOU does not give LaOATF authority to ensure that parish and sheriff expenditures comply with the MOU. In addition to its advisory role, the MOU states that LaOATF should review how monies have been spent and what results have been achieved with the opioid settlement funds, and publish this information in an annual report. According to the MOU, opioid settlement funds are to be used for approved purposes. However, the MOU does not specifically give LaOATF authority to ensure that parishes and sheriffs comply with the MOU when using opioid settlement funds.

In addition to the MOU, OAAC entered into cooperative endeavor agreements (CEAs) with each parish to resolve limitations in the MOU related to distribution of settlement funds to each parish and timeframes for reporting expenditures. According to LaOATF staff, the CEAs are contractual documents that arguably provide a basis for LaOATF to ensure compliance with the intended purpose of the settlement funding. However, the CEAs do not specifically task LaOATF with enforcing the terms of the opioid settlements.

⁵ The Louisiana state Attorney General with input from attorneys involved in the initial litigation against opioid companies led the settlement negotiations and developed the MOU.

⁶ Throughout this report we refer to both the LaOATF and the OAAC as LaOATF; OAAC exists specifically to independently receive and disburse opioid settlement funds.

Half of states, or 25 (50.0%) of 50, have established oversight entities that are limited to an advisory role, similar to Louisiana’s LaOATF.⁷

Examples of state oversight entities include:

- The Opioid Crisis Recovery Funds Advisory Committee in Colorado was established by state law and advises and collaborates with the Department of Law on the use of any opioid settlement funds received by the state. The committee is composed of 26 members.
- The Illinois Opioid Remediation Advisory Board serves as a sub-committee to the Governor’s Opioid Prevention and Recovery Steering Committee (Committee) and makes advisory recommendations to the Committee regarding the use of the funds allocated to the Illinois Opioid Remediation State Trust Fund. This board was established by Executive Order and is composed of 27 members.
- The Opioid Settlement Advisory Committee (OSAC) in Connecticut is composed of 37 members and has the power to establish funding application procedures, recommend goals and objectives, and approve allocations from the state’s opioid settlement fund. Support staff of the OSAC make funding recommendations to the committee and ensure that expenditures are in line with the outlined strategies within statute.

Recommendation 2: LaOATF should coordinate with the Attorney General to modify the MOU and/or CEAs to give LaOATF authority to ensure parish and sheriff expenditures comply with the MOU.

Summary of Management’s Response: LaOATF staff agreed with this recommendation. See Appendix A.

⁷ State information is based on fact-sheets published on the opioid settlement tracker (OST) website: <https://www.opioidsettlementtracker.com>. The LLA did not assess the reliability of the information in the fact sheets. The fact sheets were current as of 2023. However, the OST website recently released updated guides for all states. Appendix F contains a comparison of state structures for allocation and oversight of opioid settlement funds.

LaOATF has distributed approximately \$98.5 million in opioid settlement funds to parishes and sheriffs as of October 2024, and retained \$21.1 million for administration and the Local Government Fee Fund (LGFF) as of September 2024. Most states, or 49 (98.0%) of 50, allocate at least some portion of opioid settlement funds directly to local governments.

According to the MOU, LaOATF is allowed to retain a maximum of 3.0% for administrative costs to operate the taskforce and must also set aside no more than 7.5% for the LGFF for payment of legal fees and costs for local governments who filed opioid lawsuits before the MOU was implemented.⁸ The balance of the funds is distributed 80.0% to parishes and 20.0% to sheriffs. The distribution percent for each parish and sheriff is set by the national settlement agreement. Exhibit 2 provides the distributions of opioid settlement funds in Louisiana as of September and October 2024.

As of October 2024, LaOATF has distributed approximately \$78.3 million in settlement funds to parishes and \$20.2 million to sheriffs. The distribution percent for each parish and sheriff is set in the national settlement agreements and is based on a formula that considers the number of people suffering from opioid use disorder in the parish, the number of opioid overdose deaths that occurred in the parish, and the number of opioids distributed within the parish. The funds distributed as of October 2024 are from six settlements.⁹ Appendix C lists all the opioid settlements in which Louisiana is a participating state, and Appendix D details the amount of settlement funds distributed to each parish and sheriff as of October 2024.

Exhibit 2 Distributions of Opioid Settlement Funds As of September and October 2024*	
Purpose	Actual Distribution
LaOATF Administration	\$3,653,748
LGFF Set-aside**	17,488,860
Sheriffs	20,160,204
Parishes	78,318,992
Totals	\$119,621,804
*The distributions for administration and LGFF are as of September 2024. The distributions to parishes and sheriffs is as of October 2024. **The actual distributed amounts do not match the allocation percentage due to the timing of distributions. For example, the 7.5% set-aside for the LGFF must be paid within the first seven years of the 18-year payout. Source: Prepared by legislative auditor’s staff using data from LaOATF.	

⁸ The 7.5% retained for the LGFF currently applies to only the Big 3 Distributors (AmerisourceBergen Corporation, Cardinal Health, Inc., and McKesson Corporation) and Janssen settlements. According to LaOATF staff, they must retain the total amount of the LGFF within the first seven years of the 18-year settlement payout.

⁹ Allergan; Big 3 Distributors (AmerisourceBergen Corporation, Cardinal Health, Inc., and McKesson Corporation); Janssen; Mallinckrodt; Publicis Health, LLC; and Teva.

As of September 2024, LaOATF has retained approximately \$3.7 million in opioid settlement funds for administrative costs and \$17.5 million for the LGFF. As of December 2024, LaOATF has expended \$434,294 (11.9%) of the \$3.7 million retained for administrative costs, primarily for outside counsel and payments to LDAA for support staff. According to LaOATF staff, any unused funds retained for administrative costs will be distributed to the parishes and sheriffs.

According to best practices, it is appropriate to reserve a small percentage of opioid settlement funds to cover administrative costs associated with convening public health experts to make spending decisions, and to manage distributing the funds.

Source: Johns Hopkins

As of December 2024, LaOATF has not expended any of the 7.5% set-aside for the LGFF. According to the LaOATF staff, the LGFF exists to compensate lawyers involved in the original opioid litigation settlement. LaOATF is currently working with a national expert to determine which governmental entities are eligible to participate in the LGFF, to identify their attorneys, and to determine how much of the LGFF goes to those attorneys.

Most states allocate at least some portion of opioid settlement funds directly to local governments. Specifically, 49 (98.0%) of 50 states allocate some portion of opioid settlement funds to their local governments, ranging from 15.0% in several states, to a maximum of 85.0% in California and North Carolina. In those states, the rest of the funds may be allocated to the state or other entities. Louisiana and Georgia are the only two states that allocate a portion of opioid settlement funds directly to sheriffs. LaOATF staff stated that opioid settlement funds were allocated to parishes and sheriffs because the costs to combat the epidemic were borne by local governments, and those local governments were the initial parties to sue pharmaceutical companies.

In seven¹⁰ (14.0%) of 50 states, including Louisiana, no opioid settlement funds are allocated directly to the state. In addition, 22 (44.0%) of 50 states allocated a portion of their opioid settlement funds to entities other than the state or local governments. For example, Colorado allocates 10% to infrastructure, Mississippi allocates 70.0% to the University of Mississippi Medical Center's Center for Addiction Medicine, and Nevada allocates 17.4% for Medicaid match. One state, Delaware, allocated 100% of funds to a commission to award grants to entities such as service providers and state partners. Appendix G contains a comparison of state structures for allocation and oversight of opioid settlement funds.

¹⁰ Alaska, Delaware, Kansas, Kentucky, Louisiana, Maine, and South Carolina.

Best practices recommend that opioid settlement funds be used on evidence-based practices that address substance use disorders. According to our survey, as of September 2024, 20 parishes and 24 sheriffs have spent approximately \$8.6 million of opioid settlement funds on treatment, prevention, and other strategies to address substance use.¹¹ Other states have spent opioid settlement funds in various ways, such as housing and treatment services for women, workforce training, Naloxone distribution, and youth education campaigns.

According to the MOU, opioid settlement funds are to be used for approved purposes which are defined as evidence-based strategies, programming, and services (see *text box at right*). The MOU describes three categories of approved uses: treatment, prevention, and other strategies. The three approved categories are broken down into smaller sections detailing specific areas to potentially fund, but does not limit expenditures to only the approved purposes listed in the MOU. Appendix F details the approved purposes defined by the MOU.

According to the MOU, **approved purposes** means evidence-based forward-looking strategies, programming and services used to:

- provide treatment for citizens affected by substance use disorders;
- provide support for citizens in recovery from addiction who are under the care of SAMHSA qualified and appropriately licensed health care providers; and
- target treatment of citizens who are not covered by Medicaid or not covered by private insurance for addictive services.

Best practices recommend that funds be used on evidence-based practices that address substance use disorders. According to Johns Hopkins,¹² all opioid settlement funds should be used exclusively on addressing substance use disorders, and jurisdictions should maximize return on investment by spending opioid settlement funds only on evidence-based, or evidence informed strategies. Johns Hopkins also encourages jurisdictions to not use opioid settlement funds to supplant or replace, any existing local, state, or federal funding. For example, jurisdictions would not want to use opioid settlement funds for individuals who are able to receive treatment services via private insurance or Medicaid.

¹¹ We used a survey because annual expenditure reports were either not yet due or not yet submitted, as discussed on page 16 of this report.

¹² Johns Hopkins Bloomberg School of Public Health coordinated a coalition of 31 professional and advocacy organizations to develop principles aimed at guiding state and local spending of opioid litigation settlement funds. <https://opioidprinciples.jhsph.edu/the-principles/>

According to our survey, 20 parishes have expended approximately \$4.6 million in opioid settlement funds as of September 2024. Overall, these parishes have spent approximately \$2.2 million for treatment strategies, \$619,020 for prevention strategies, and \$1.7 million for other strategies such as planning and training. Exhibit 3 details parish expenditures of opioid settlement funds by purpose as of September 2024, according to our survey.

Exhibit 3 Parish Expenditures of Opioid Settlement Funds by Purpose As of September 2024 (20 Parish Respondents)		
Purpose		Expenditure Amounts
Treatment	Treat Opioid Use Disorder (OUD)	\$707,704
	Support People in Treatment and Recovery	367,519
	Connect People Who Need Help to the Help They Need (Connections to Care)	241,386
	Address Needs of Criminal-Justice-Involved Persons	905,135
	Address Needs of Pregnant or Parenting Women and Their Families, Including Babies with Neonatal Abstinence Syndrome	62,874
Prevention	Prevent Overprescribing and Ensure Appropriate Prescribing and Dispensing of Opioids	136,532
	Prevent Misuse of Opioids	239,729
	Prevent Overdose Deaths and Other Harms (Harm Reduction)	242,759
Other	First Responders	829,140
	Leadership, Planning, and Coordination	626,800
	Training	131,872
	Research	126,990
Total		\$4,618,440
Source: Prepared by legislative auditor's staff using November 2024 LLA survey of parishes and sheriffs.		

According to our survey, common themes of parish expenditures for *treatment* include funding for local District Attorney's Offices and Drug Courts as well as addiction treatment/recovery services. Common themes of expenditures for *prevention* include funding for services for youth and adolescents in schools and in the community as well as preventative programs and Narcan purchases. Expenditures for *other strategies to aid in the abatement of the opioid epidemic* include funding for data collection and research on various measures related to the opioid epidemic, overdose response trainings, and planning and engaging with communities. Appendix E provides more specific examples of expenditures by parishes.

Based on our survey, 24 sheriffs have expended approximately \$4.0 million in opioid settlement funds as of September 2024. Overall, these sheriffs have spent approximately \$750,840 for treatment strategies, \$420,383 for prevention, and \$2.8 million for other strategies such as first responders and

training. Exhibit 4 details sheriff expenditures of opioid settlement funds by purpose as of September 2024, according to our survey.

Exhibit 4 Sheriff Expenditures of Opioid Settlement Funds by Purpose As of September 2024 (24 Sheriff Respondents)		
Purpose		Expenditure Amounts
Treatment	Treat Opioid Use Disorder (OUD)	\$5,841
	Support People in Treatment and Recovery	91,266
	Connect People Who Need Help to the Help They Need (Connections to Care)	243,648
	Address Needs of Criminal-Justice-Involved Persons	410,085
	Address Needs of Pregnant or Parenting Women and Their Families, Including Babies with Neonatal Abstinence Syndrome	0
Prevention	Prevent Overprescribing and Ensure Appropriate Prescribing and Dispensing of Opioids	0
	Prevent Misuse of Opioids	390,532
	Prevent Overdose Deaths and Other Harms (Harm Reduction)	29,851
Other	First Responders	2,661,153
	Leadership, Planning, and Coordination	66,887
	Training	92,025
	Research	0
Total		\$3,991,288
Source: Prepared by legislative auditor's staff using November 2024 LLA survey of parishes and sheriffs.		

According to our survey, common themes for sheriff expenditures for *treatment* include funding services for incarcerated individuals and addiction treatment/recovery services. Common themes for *prevention* include funding for providing education to the community about opioid use and its effects as well as services for youth and adolescents in schools and in the community. Expenditures for *other strategies to aid in the abatement of the opioid epidemic* include funding for law enforcement offices and personnel; training for first responders, law enforcement, school employees, etc.; and planning and engaging with communities. Appendix E provides more specific examples of expenditures by sheriffs.

Other states have spent opioid settlement funds in various ways, such as providing housing and treatment services to women, workforce training, naloxone distribution, and youth education campaigns. In general, all states have the same approved purposes for the use of opioid settlement funds.¹³ However, states and local governments determine what specific programs and strategies to fund. Examples of expenditures by other states include:

¹³ The approved purposes come from the national settlement agreement.

- The California Legislature allocated opioid settlement funds to a variety of projects during fiscal year 2022 to 2023. Examples of these projects include \$51.1 million to develop a behavioral health workforce that represents diverse communities and addresses the shortage of health workers across the state; \$15 million to the naloxone distribution project; \$40.8 million to both the Youth Opioid Education Awareness and Fentanyl Education and Awareness Campaigns; and \$5 million to the Overdose Data Collection and Analysis Project.
- Indiana’s plan for spending its 2022-2024 settlement funds includes \$25 million for a match program where local governments can submit requests to receive one-time funding to support a variety of programs and initiatives to combat the opioid epidemic. The largest program to be funded by the match program is approximately \$2.7 million to provide substance use disorder services and housing to women and women with children.
- The One Ohio Recovery Foundation funds various organizations through awards of the opioid settlement funds. Funded projects include \$355,482 to expand access and admission to substance use disorder treatment for women and their children, \$50,710 to the Trauma Informed Care for Victims of Domestic Violence and Partners of Those Dealing with Opioid Addiction Project, and \$750,776 to the Prevention in Rural Ohio Using Positive Alternatives and Education to Increase Protective Factors Project.

According to our survey, 9 (31.0%) of 29 responding parishes and 19 (44.2%) of 43 responding sheriffs have not spent any of their opioid settlement funds. Parishes and sheriffs have encountered barriers to spending opioid settlement funds such as a lack of staff and a lack of programs and services in their area; and want more guidance from LaOATF about how to use the funds. Best practices recommend using data and experts to determine how to best use opioid settlement funds.

LaOATF was created as the advisory body for all opioid settlement funds for the state. According to the MOU, LaOATF’s purpose is to advise the Attorney General, parishes, and municipalities of priorities to address with the funds. However, parishes and sheriffs that responded to our survey expressed concerns about spending opioid settlement funds; and stated that more guidance and communication from LaOATF could help them effectively spend their funds.

Of the parishes and sheriffs that responded to our survey, 9 (31.0%) of 29 parishes and 19 (44.2%) of 43 sheriffs have not spent any of their opioid settlement funds. One common explanation for why the funds have not been expended is that parishes and sheriffs have not decided how to use the funds. For example, only 11 (37.9%) of 29 parishes and 11 (25.6%) of 43 sheriffs reported that their parish or sheriff has created a formal plan for spending opioid settlement funds. Examples of respondents' explanations included:¹⁴

"The main barrier to spending the funds we have is the lack of clarity surrounding acceptable spending."

Source: November 2024 LLA Survey

- *The sheriff's office has not yet determined the best use of funds received, which has delayed spending.*
- *At this juncture, we are reluctant to expend any of these funds until there is more clarity as to how sheriffs may use these funds within the normal scope of their duties pertaining to the control of opioids and narcotics in general.*
- *We have not spent any of the funds as there is still some confusion as what it can be spent for.*

Survey respondents indicated that they have encountered barriers to spending opioid settlement funds such as a lack of staffing and a lack of programs and services in their area. According to the Rural Health Information Hub,¹⁵ rural communities often face challenges such as behavioral health and detoxification services are not as readily available as in more urban areas and providers may offer a limited range of services. In addition, these communities often lack housing and support services for long-term recovery. Exhibit 5 shows the number of parishes and sheriffs that responded to our survey that identified barriers to using opioid settlement funds.

¹⁴ Throughout the report, survey responses have been modified and redacted as needed for clarification, brevity, and to ensure anonymity of respondents.

¹⁵ The Rural Health Information Hub is funded by the federal office of Rural Health Policy to be a national clearinghouse on rural health issues. <https://www.ruralhealthinfo.org/about>

Exhibit 5 “Has your Parish/Sheriff’s Office encountered any barriers to spending the settlement funds?” (28 Parish Respondents*/43 Sheriff Respondents)		
Barrier	Parish	Sheriff
Lack of knowledge about the approved purposes	7 (25.0%)	22 (51.2%)
Lack of understanding of community needs	3 (10.7%)	1 (2.3%)
Lack of staffing	6 (21.4%)	6 (14.0%)
Lack of expertise in substance use/Opioid Use Disorder (OUD)	5 (17.9%)	4 (9.3%)
Lack of programs and services in my area that are eligible for settlement funds	7 (25.0%)	6 (14.0%)
No barriers	15 (53.6%)	13 (30.2%)

*Only 28 parishes responded to this survey question.
Note: Totals in this exhibit are larger than the total number of respondents because respondents were able to select more than one barrier.
Source: Prepared by legislative auditor’s staff using November 2024 LLA survey of parishes and sheriffs.

Responding parishes and sheriffs stated they would like more guidance on the best/appropriate uses of opioid settlement funds from LaOATF. Based on our survey, 14 (48.3%) of 29 parishes and 27 (64.3%) of 42 sheriffs responded that more guidance from LaOATF on the best/appropriate uses for the settlement funds would help them to effectively spend their settlement funds.

“Just trying to ensure that we spend the money correctly and efficiently.”
Source: November 2024 LLA Survey

Examples of comments included:

- *The guidance provided in the MOU is not clear on how funds can be used, and additional information is needed. The inclusion of success stories and ways that others are spending the funds would be helpful in order to provide ideas and guidance so that we can determine the best use of monies in our parish.*
- *The program guidelines are short on details in some areas as to exact spending categories.*
- *We would like clarification on the approved purposes of funding.*

According to LaOATF staff, they initially focused their efforts on establishing the structure to receive and disburse opioid settlement funds. During this time LaOATF has provided opinions to parishes and sheriffs that requested guidance about specific expenditures. Moving forward, LaOATF plans to focus on a structure for providing more guidance to parishes and sheriffs. According to LaOATF staff, the guidance will come in the form of LaOATF open meetings; LaOATF annual publications; future LaOATF presentations with the Sheriff’s Association, Louisiana Municipal Association, and Police Jury Association; resources shared on current and future LaOATF websites; and the availability of OAC staff to address questions and concerns of the MOU participants.

Best practices recommend using data and experts to determine how to best use opioid settlement funds. According to Johns Hopkins, the process of deciding how to spend opioid settlement funds should be guided by data, public health leaders, and individuals with lived experience of opioid misuse. Specifically, data should be used to identify areas where additional funds could make the biggest difference; draw upon public health leaders with expertise in addiction and substance use to guide discussions and determinations around the use of the dollars; and actively engage individuals with first-hand experience using drugs, receiving treatment, and working with people who use drugs as these individuals have insights into what strategies work, including representation that reflects the diversity of affected communities. According to our survey, 20 (69.0%) of 29 parishes, and 19 (44.2%) of 43 sheriffs reported that they have collaborated with community stakeholders to help guide their spending.

Recommendation 3: In accordance with best practices, LaOATF should consider using data and information from public health leaders and individuals with lived experience of opioid misuse to determine the best use for opioid settlement funds.

Summary of Management's Response: LaOATF staff agreed with this recommendation. See Appendix A.

Louisiana's Memorandum of Understanding (MOU) requires that parishes, but not sheriffs, submit an annual expenditure report to LaOATF, and that LaOATF issue an annual report. As of December 2024, 36 (67.9%) of 53 expenditure reports due have been submitted to LaOATF. Best practices recommend that parishes and sheriffs report expenditures, and measure and report outcomes. Many states, or 34 (68.0%) of 50, require some reporting of opioid settlement expenditures; however, the specific reporting requirements vary.

Public reporting of the opioid settlement fund expenditures creates transparency for the public by allowing them to see what the funds are being spent on and provides an accountability measure for the parties expending funds. Reporting requirements vary by state.

Louisiana's MOU requires that parishes, but not sheriffs, submit an annual expenditure report to LaOATF. The report should detail the amount of the local government's share received by each participating local government within the parish, the allocation of any awards approved (listing the recipient, the amount

awarded, the program to be funded, and disbursement terms), and the amounts disbursed for approved allocations. This creates an accountability measure for parishes that are spending funds and provides transparency on 80% of the fund expenditures. The annual reports are due 15 months after the distribution of funds. According to LaOATF staff, they are not aware of specific reasons why sheriffs were exempt from the annual expenditure reporting requirement in the MOU.

As of December 2024, 36 (67.9%) of 53 expenditure reports due have been submitted to LaOATF. Annual expenditure reports are due 15 months after the parish receives a distribution of opioid settlement funds. The first annual expenditure reports from parishes to LaOATF became due starting in July 2024. Failure to provide these reports may result in withholding of subsequent distributions of opioid settlement funds.¹⁶ While 26 (92.9%) of 28 parishes responded that they understand the reporting requirements, as of December 2024, only 36 (67.9%) of 53 expenditure reports due have been submitted to LaOATF. Sheriffs are not required to submit an annual expenditure report to LaOATF. However, according to our survey, 11 (26.2%) of 42 sheriffs that responded to this question stated that they plan to publicly report their expenditures.

According to LaOATF staff, initial disbursements of opioid settlement funds to parishes did not go out on a single date, resulting in the expenditure reports not being due on the same date. According to LaOATF staff, in the future, they will reach out to parishes that are late submitting expenditure reports and LaOATF members will consider late submissions to determine how late submissions will impact future distributions.

Louisiana's MOU requires that LaOATF publish an annual report. The MOU states that the report should detail the allocation of any awards approved (listing the recipient, the amount awarded, the program to be funded, and disbursement terms), and the amounts disbursed for approved applications. According to LaOATF staff, it will use the annual expenditure reports provided by parishes to report the state's efforts in delivering opioid abatement services and the first annual report will be completed by the end of May 2025. The MOU also states that LaOATF is to review how monies have been spent and the results that have been achieved with opioid settlement funds. However, the MOU does not specify that LaOATF publish a report with this information. LaOATF should include the results achieved with opioid settlement funds within its annual report.

Most states, or 34 (68.0%) of 50, require some reporting of opioid settlement expenditures; however, reporting requirements differ among the states regarding the information that must be reported, the share of funds that must be reported, and the reporting format. In addition, some recipients lacking reporting requirements have voluntarily agreed to report

¹⁶ Reporting requirements were set by the MOU, but did not include timeframes. To resolve this issue, each parish signed a CEA with the Louisiana Opioid Abatement Administration Corporation which provided for distribution of funds directly to each parish and reporting timeframes.

expenditures including New York City and North Carolina's state share of funds. Examples of state reporting requirements include:

- Colorado - The state, regional councils, and participating local governments must report their expenditures to the Colorado Opioid Abatement Council (COAC). The COAC must publish this data on the Colorado Opioid Settlement Dashboard which provides up-to-date information about the allocation and use of all settlement funds.
- Iowa - Participating local governments receiving monies directly from the "Local Government Abatement Share" must file a public annual report that includes a narrative description of funded programs, amounts allocated, and outcomes achieved. The opioid settlement funds allocated to the state are not subject to similar reporting.
- Maine - The Maine Recovery Council must create a dashboard to publish data on expenditures from the Maine Recovery Fund. However, no public reporting requirements apply to the 20% of settlement funds allocated to the state Attorney General and 30% of funds allocated directly to local governments.

Appendix G provides a comparison of state reporting requirements among other information.

Best practices recommend that parishes and sheriffs should report expenditures, and measure and report outcomes. According to Johns Hopkins, parishes and sheriffs should publicly report on how funds from opioid litigation are being spent, and collect data to measure the impact and effectiveness of the expenditures. Expenditures should be categorized such that it is easy to understand the goals of a particular program and the measures used to determine success. Data should be available to the public in annual reports and on publicly facing data dashboards.

For example, a parish or sheriff may choose to use opioid settlement funds to support a naloxone distribution program. Best practices suggest that the parish/sheriff should publicly report the expenditures for that program and also the measures that determine success, for example the amount of naloxone distributed. As stated previously, 11 (26.2%) of 42 sheriffs and 15 (57.7%) of 26 parishes stated that they plan to publicly report their expenditures. However, LaOATF should amend the MOU and/or CEAs to require sheriffs to submit annual expenditure reports similar to what is required for parishes.

Recommendation 4: LaOATF should ensure that parishes submit annual expenditure reports timely.

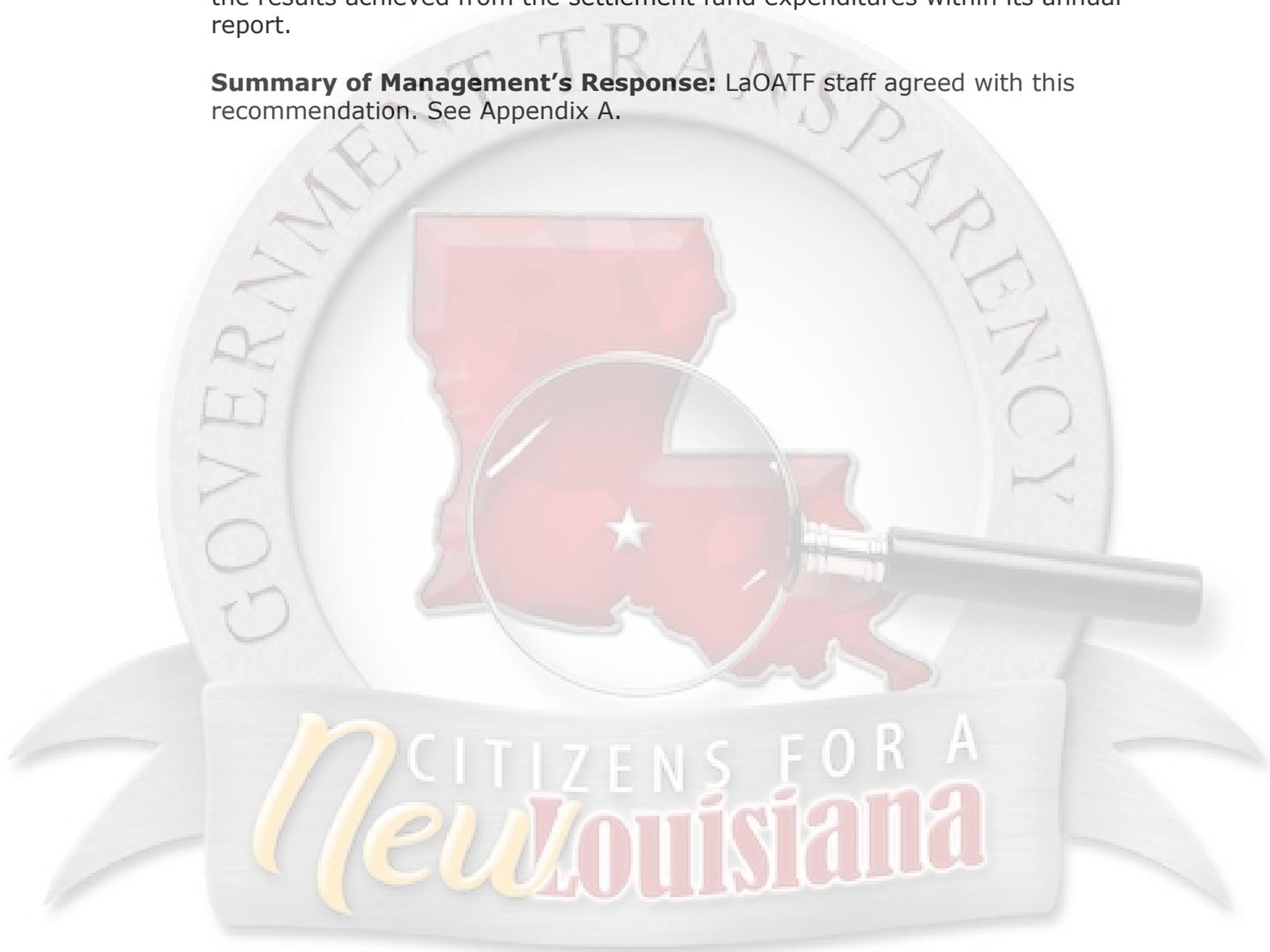
Summary of Management's Response: LaOATF staff agreed with this recommendation. See Appendix A.

Recommendation 5: LaOATF should amend the MOU to require sheriffs to submit annual expenditure reports similar to what is required for parishes.

Summary of Management's Response: LaOATF staff agreed with this recommendation. See Appendix A.

Recommendation 6: In accordance with the MOU, LaOATF should include the results achieved from the settlement fund expenditures within its annual report.

Summary of Management's Response: LaOATF staff agreed with this recommendation. See Appendix A.





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**APPENDIX A: LOUISIANA OPIOID ABATEMENT
TASKFORCE'S RESPONSE**





Agency: Louisiana Opioid Abatement Taskforce/Corporation

Audit Title: Opioid Settlement Funds

Audit Report Number: 40240017

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: No entity has been specifically tasked with enforcing the terms of the opioid settlement agreements in Louisiana. Terms of the settlement agreements include payment amounts and approved uses.	
<i>Recommendation 1: LaOATF should coordinate with the Attorney General to ensure compliance with the requirements in the National Settlement Agreements.</i>	
Does Agency Agree with Recommendation?	<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree
Agency Contact Responsible for Recommendation:	
<i>Name/Title:</i> Curtis Nelson, Executive Counsel	
<i>Address:</i> 2525 Quail Drive	
<i>City, State, Zip:</i> Baton Rouge, LA 70808	
<i>Phone Number:</i> 225-343-0171	
<i>Email:</i> legal@LaOATF.org	

Finding: The Louisiana Opioid Abatement Taskforce (LaOATF) is the advisory body for all opioid settlement funds. Louisiana's Memorandum of Understanding (MOU) does not give LaOATF the authority to ensure that parish and sheriff expenditures comply with the MOU. Half of states, or 25 (50.0%) of 50, have established oversight entities that are limited to an advisory role, similar to Louisiana.	
<i>Recommendation 2: LaOATF should coordinate with the Attorney General to modify the MOU and/or CEAs to give LaOATF authority to ensure parish and sheriff expenditures comply with the MOU.</i>	
Does Agency Agree with Recommendation?	<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree
Agency Contact Responsible for Recommendation:	
<i>Name/Title:</i> Curtis Nelson, Executive Counsel	
<i>Address:</i> 2525 Quail Drive	
<i>City, State, Zip:</i> Baton Rouge, LA 70808	
<i>Phone Number:</i> 225-343-0171	
<i>Email:</i> legal@LaOATF.org	

Finding: According to our survey, 9 (31.0%) of 29 responding parishes and 19 (44.2%) of 43 responding sheriffs have not spent any of their opioid settlement funds. Parishes and sheriffs have encountered barriers to spending opioid settlement funds such as a lack of staff and a lack of programs and services in their area; and want more guidance from LaOATF about how to use the funds. Best practices recommend using data and experts to determine how to best use opioid settlement funds.

Recommendation 3: In accordance with best practices, LaOATF should consider using data and information from public health leaders and individuals with lived experience of opioid misuse to determine the best use for opioid settlement funds.

Does Agency Agree with Recommendation? Agree Disagree

Agency Contact Responsible for Recommendation:

Name/Title: Curtis Nelson, Executive Counsel

Address: 2525 Quail Drive

City, State, Zip: Baton Rouge, LA 70808

Phone Number: 225-343-0171

Email: legal@LaOATF.org

Finding: Louisiana's Memorandum of Understanding (MOU) requires that parishes, but not sheriffs, submit an annual expenditure report to LaOATF, and that LaOATF issue an annual report. As of December 2024, 36 (67.9%) of 53 expenditure reports due have been submitted to LaOATF. Best practices recommend that parishes and sheriffs report expenditures, and measure and report outcomes. Many states, or 34 (68.0%) of 50, require some reporting of opioid settlement expenditures; however, the specific reporting requirements vary.

Recommendation 4: LaOATF should ensure that parishes submit annual expenditure reports timely.

Does Agency Agree with Recommendation? Agree Disagree

Agency Contact Responsible for Recommendation:

Name/Title: Curtis Nelson, Executive Counsel

Address: 2525 Quail Drive

City, State, Zip: Baton Rouge, LA 70808

Phone Number: 225-343-0171

Email: legal@LaOATF.org

Recommendation 5: LaOATF should amend the MOU to require sheriffs to submit annual expenditure reports similar to what is required for parishes.

Does Agency Agree with Recommendation? Agree Disagree

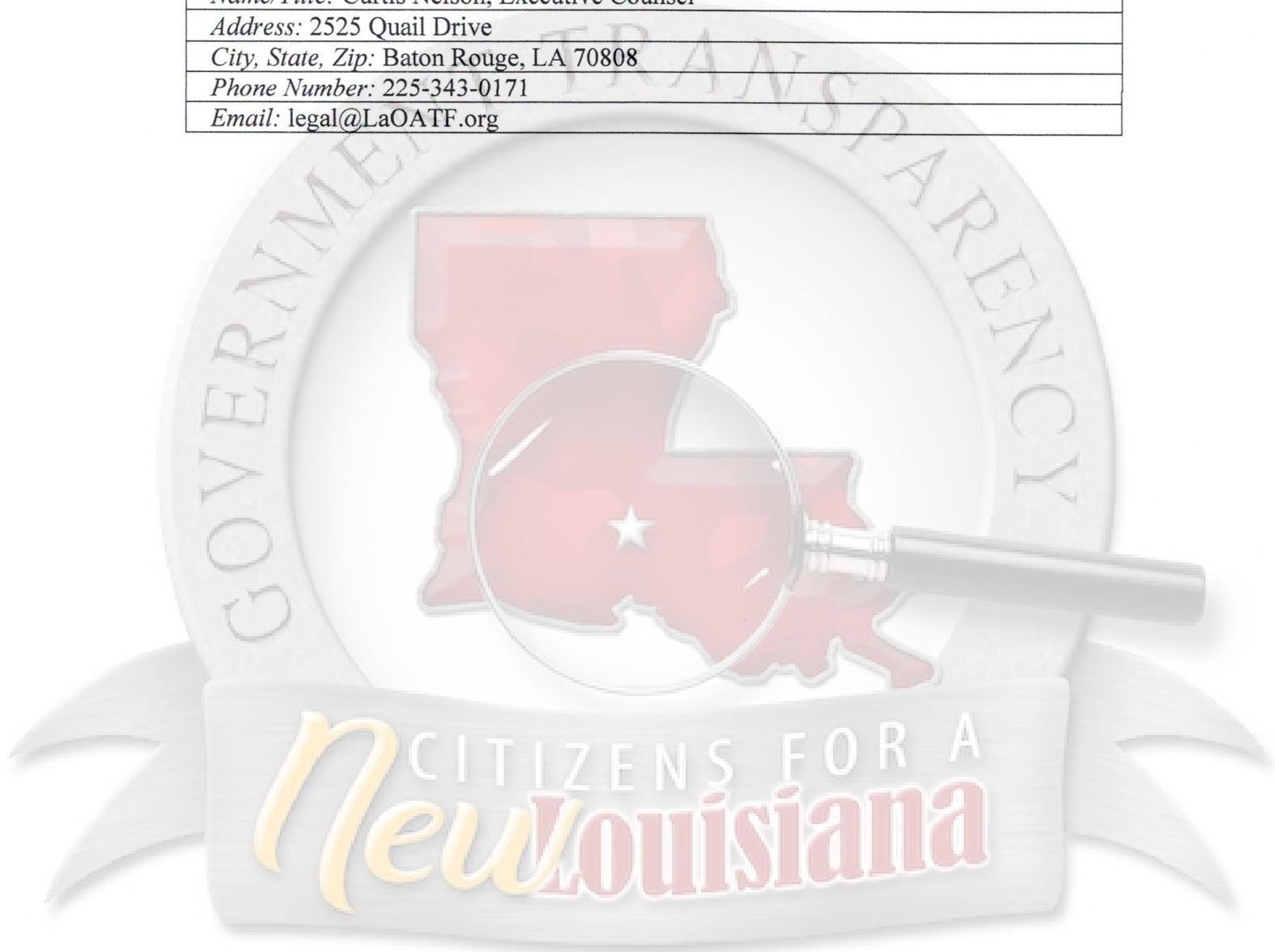
Agency Contact Responsible for Recommendation:

Name/Title: Curtis Nelson, Executive Counsel

Address: 2525 Quail Drive

City, State, Zip: Baton Rouge, LA 70808

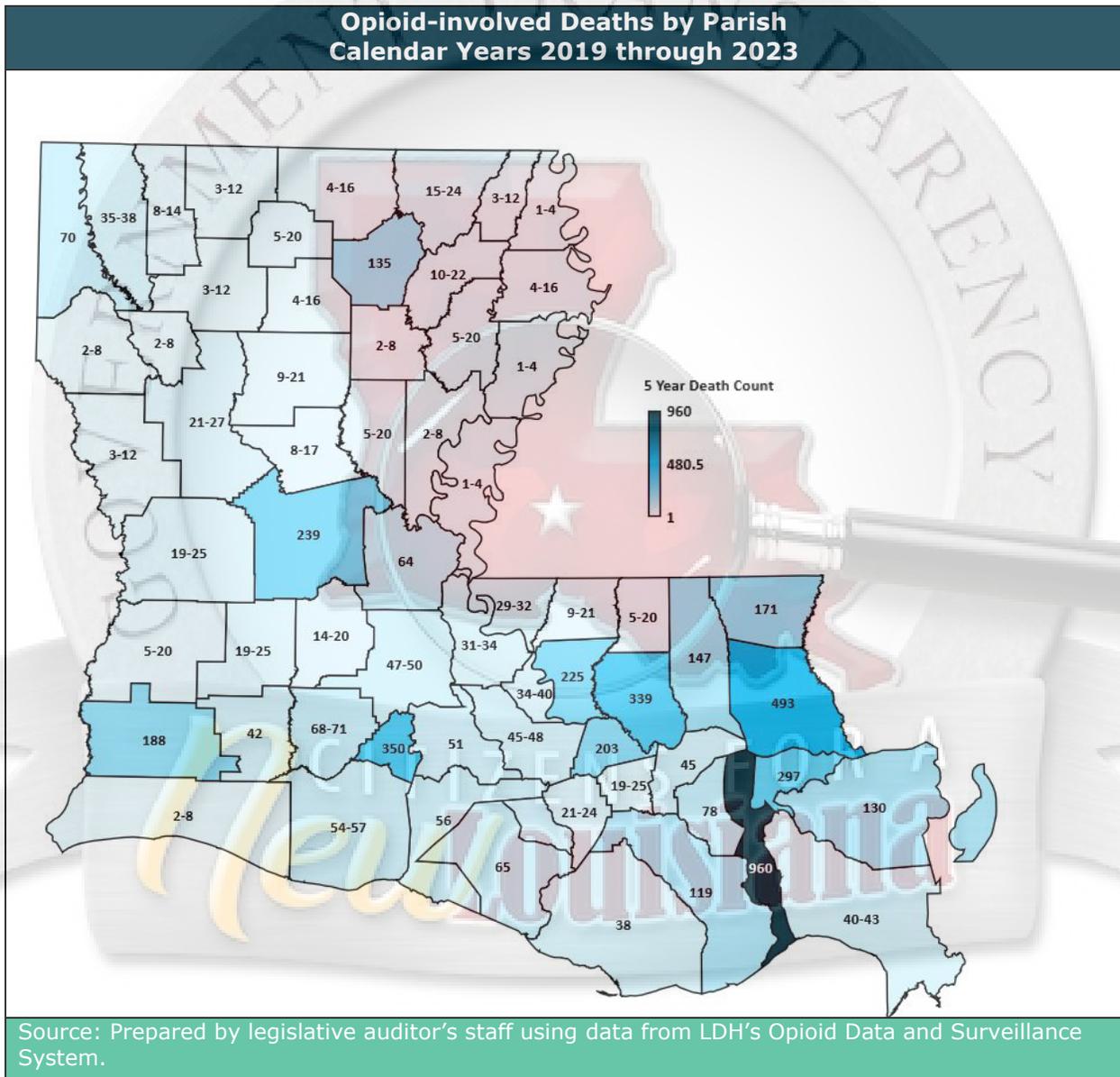
Phone Number: 225-343-0171
Email: legal@LaOATF.org
<i>Recommendation 6: In accordance with the MOU, LaOATF should include the results achieved from the settlement fund expenditures within its annual report.</i>
Does Agency Agree with Recommendation? <input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree
Agency Contact Responsible for Recommendation:
Name/Title: Curtis Nelson, Executive Counsel
Address: 2525 Quail Drive
City, State, Zip: Baton Rouge, LA 70808
Phone Number: 225-343-0171
Email: legal@LaOATF.org





APPENDIX B: LOUISIANA MAP OF OPIOID-INVOLVED DEATHS, BY PARISH

This map displays opioid-involved deaths by Louisiana parish. Exact values for parishes that reported less than five opioid deaths in a calendar year are suppressed by the Louisiana Department of Health (LDH) to protect confidentiality. To account for these suppressed values, we have provided a range identifying the minimum and maximum number of deaths for each parish.





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APPENDIX C: OPIOID SETTLEMENTS IN WHICH LOUISIANA IS A PARTICIPATING STATE

Louisiana is a participating state in 15 opioid settlements. Some settlements are not final and have no predicted amount or timeline.

Opioid Settlements in Louisiana As of December 2024		
Defendants	Gross Amount in Millions	Payout Years
Allergan	\$5.0	1
Big 3 Distributors (AmerisourceBergen Corporation, Cardinal Health, Inc., and McKesson Corporation)	287.8	18
CVS	~69.0	10
Endo	7.5	1
Hikma Pharmaceuticals	Unknown	Unknown
Janssen	66.4	18
Kroger	18.0	11
Mallinckrodt (NOAT II)	Unknown	8
McKinsey & Co., State	6.9	5
McKinsey & Co., Local	2.8	1
Publicis Health, LLC	5.0	1
Purdue	Unknown	Unknown
Teva	15.0	18
Walgreens	~75.0	15
Walmart	~39.0	6
Total	~\$600 million	Maximum 18 Years
Source: Prepared by legislative auditor's staff using data from LaOATF.		



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APPENDIX D: OPIOID SETTLEMENT FUND DISTRIBUTIONS

Opioid settlement funds distributed to parishes and sheriffs during calendar years 2023 through 2024 as of October 2024.

Settlement Funds Distributed to Parish/Sheriff 2023-2024 As of October 2024		
Parish Name	Parish	Sheriff
Acadia	\$1,270,125	\$317,532
Allen	372,139	93,035
Ascension	1,836,423	459,106
Assumption	299,328	74,832
Avoyelles	679,558	169,889
Beauregard	525,848	131,462
Bienville	161,799	40,451
Bossier	1,480,464	370,117
Caddo	3,616,216	904,054
Calcasieu	3,260,257	815,065
Caldwell	153,709	38,427
Cameron	80,899	20,225
Catahoula	177,980	44,494
Claiborne	226,519	56,630
Concordia	266,969	66,743
De Soto*	-	-
East Baton Rouge	7,434,682	1,858,670
East Carroll	64,719	16,180
East Feliciana	210,340	52,585
Evangeline	639,107	159,776
Franklin	218,429	54,607
Grant	275,059	68,765
Iberia	1,067,876	266,969
Iberville	566,298	141,575
Jackson	194,160	48,539
Jefferson Davis	558,207	139,552
Jefferson	10,654,490	2,663,623
Lafayette	4,142,065	1,035,516
Lafourche	1,472,374	368,093
LaSalle	283,149	70,786
Lincoln	420,678	105,170
Livingston	4,020,714	1,005,179
Madison	97,080	24,271
Morehouse**	-	91,012
Natchitoches	404,498	101,124
Orleans	5,088,590	1,272,148
Ouachita**	-	489,443
Plaquemines	372,139	93,035
Pointe Coupee	315,508	78,877
Rapides	2,629,240	657,310
Red River	105,170	26,292
Richland	194,160	48,539

Settlement Funds Distributed to Parish/Sheriff 2023-2024 As of October 2024		
Parish Name	Parish	Sheriff
Sabine	\$283,149	\$70,786
St Bernard	1,431,925	357,980
St Charles	946,526	236,632
St Helena	161,799	40,451
St James	234,609	58,652
St John	639,107	159,776
St Landry	1,496,644	374,160
St Martin	679,558	169,889
St Mary	857,537	214,384
St Tammany	6,334,446	1,583,611
Tangipahoa	2,807,220	701,805
Tensas	48,539	12,134
Terrebonne	1,868,783	467,196
Union	250,789	62,698
Vermillion	776,637	194,160
Vernon	728,097	182,024
Washington	1,375,295	343,824
Webster	582,478	145,619
West Baton Rouge	428,769	107,191
West Carroll	121,350	30,338
West Feliciana	177,980	44,494
Winn	250,789	62,698
Subtotal	\$78,318,991	\$20,160,200
Combined Total	\$98,479,191	
<p>*Neither the Parish or Sheriff's Office have received opioid settlement funds due to pending paperwork. **Only the Sheriff has received opioid settlement funds due to pending paperwork for the Parish. Source: Prepared by legislative auditor's staff using data from LaOATF.</p>		

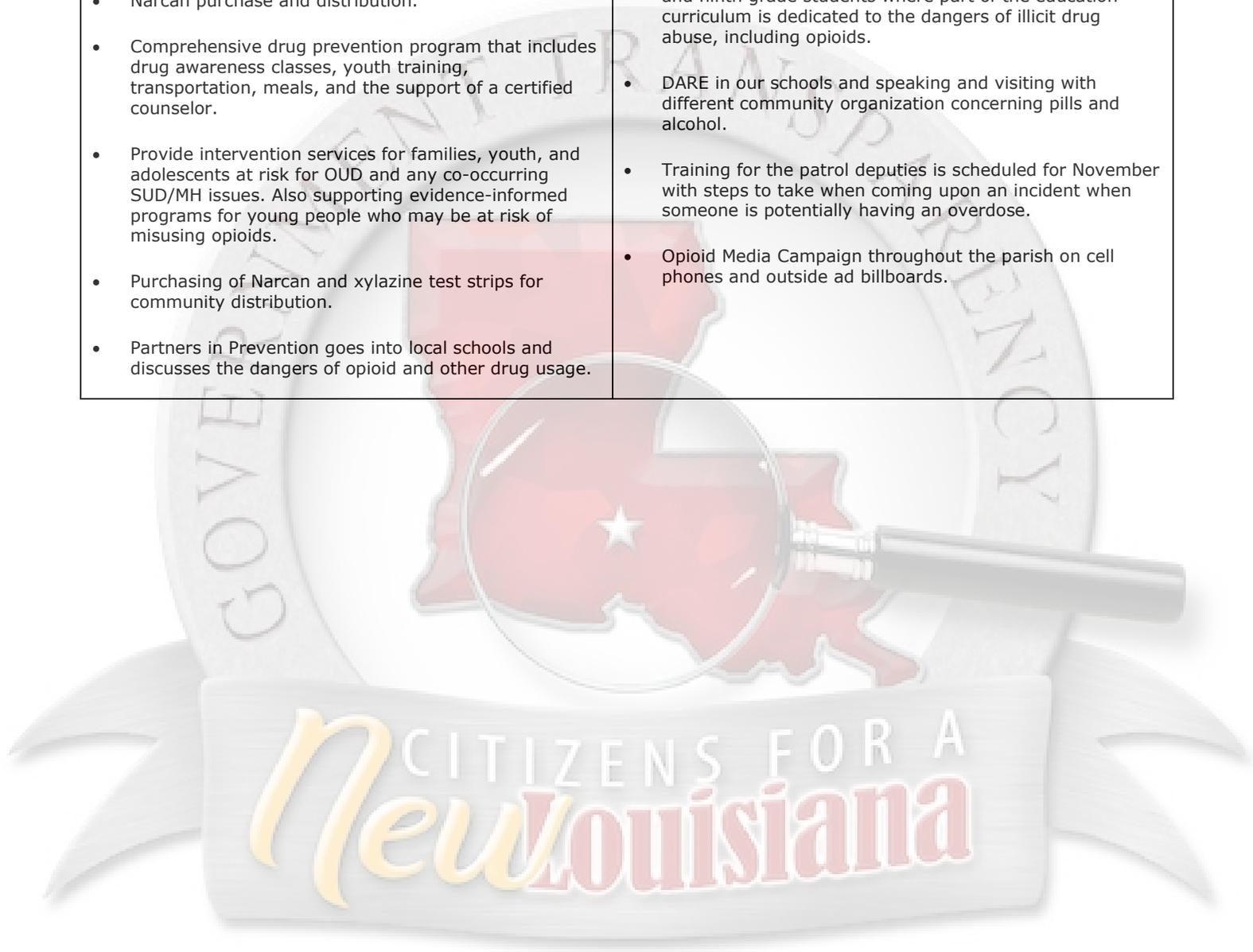


APPENDIX E: EXAMPLES OF EXPENDITURES BY MOU APPROVED PURPOSE

This appendix shows self-reported examples of how parishes and sheriffs have spent opioid settlement funds. These examples are separated according to the approved purposes described in the Memorandum of Understanding (MOU): treatment, prevention, and other strategies. These examples do not include all the ways that parishes and sheriffs have spent opioid settlement funds.

Expenditures by Approved Purpose for Parishes and Sheriffs	
Parish	Sheriff
Treatment	
<ul style="list-style-type: none"> Gave money to local District Attorney to help with their Adult & Juvenile Drug Court Programs. Provide evidence-informed treatment, including Medication Assisted Treatment (MAT), recovery support, harm reduction, or other appropriate services to individuals with Opioid Use Disorder (OUD) and any co-occurring Substance Use Disorder (SUD)/Mental Health (MH) issues who are incarcerated in jail or prison. Supporting pre-arrest or pre-arraignment diversion by funding diversion officers' salaries. Supporting pretrial services and recovery courts. Provide referrals to residential treatment, medical detox services, community navigators, and provide peer support services and counseling, case management, and connections to community-based services. Extend availability to consumers currently using MAT and mental health traumas resulting from traumatic experiences are addressed by a mental health professional. We have signed a Cooperative Endeavor Agreement to provide intake placement, transportation, monitoring and progress reports of those residents in our parish seeking treatment for opioid addiction. The program will follow patients from initial intake to post recovery follow-up. To retain outpatient counseling care and support the needs of opioid addicted individuals together with any and all incidental issues, for example family support and transition into the community; for use to retain supplemental supervising personnel and equipment for drug court participants. 	<ul style="list-style-type: none"> We gave the money to our local District Attorney's office to help with their Adult & Juvenile Drug Court Programs. We have hired a consultant to provide addiction and recovery education services at the parish jail. The Community Assistance Coordinator employed by the Sheriff, works directly with the inmates and connects them to rehab facilities or programs that address their specific needs. Procured Narcan for use in event of suspected opioid overdose; storage/protective cases for Narcan doses.

Expenditures by Approved Purpose for Parishes and Sheriffs	
Parish	Sheriff
Prevention	
<ul style="list-style-type: none"> • Currently developing a school educational program for students and families specific to student athletes who run a higher risk of opioid use. • Narcan purchase and distribution. • Comprehensive drug prevention program that includes drug awareness classes, youth training, transportation, meals, and the support of a certified counselor. • Provide intervention services for families, youth, and adolescents at risk for OUD and any co-occurring SUD/MH issues. Also supporting evidence-informed programs for young people who may be at risk of misusing opioids. • Purchasing of Narcan and xylazine test strips for community distribution. • Partners in Prevention goes into local schools and discusses the dangers of opioid and other drug usage. 	<ul style="list-style-type: none"> • Expended funds were utilized to cover salary of full time employed Drug Abuse Resistance Education (DARE) officer on salary dollars not reimbursed by other state or federal grants. Youth programs are held annually for sixth and ninth grade students where part of the education curriculum is dedicated to the dangers of illicit drug abuse, including opioids. • DARE in our schools and speaking and visiting with different community organization concerning pills and alcohol. • Training for the patrol deputies is scheduled for November with steps to take when coming upon an incident when someone is potentially having an overdose. • Opioid Media Campaign throughout the parish on cell phones and outside ad billboards.



Expenditures by Approved Purpose for Parishes and Sheriffs	
Parish	Sheriff
Other Strategies	
<ul style="list-style-type: none"> Developing public forums that will be held twice a year and will be open to the public. It will be primarily targeted for key stakeholders in the community where discussion of opioids throughout the community will be addressed and information on protocols will be shared. This will allow the public to not only be informed on the opioids in the community, but also statistics and prevention methods will be discussed. The parish is utilizing the settlement money within our Police Department with working overtime to help get the drugs off the street as well as purchase equipment needed to safely and effectively work on removing the drugs and dealers off the street. Contracted an independent third party to conduct a community impact survey. Purchase of resuscitation equipment for Fire Districts. Study on the impact of the opioid crisis on the criminal justice system and identify national best practices on prevention. Law enforcement presence to deter opioid use. Criminal Justice Coordinating Committee coordinator to oversee opioid programs/monitoring. 	<ul style="list-style-type: none"> We have invested in enhancing community safety by providing specialized Narcan training for our deputies, enabling them to effectively administer this life-saving medication in cases of opioid overdoses. This training includes recognizing the signs and symptoms of an overdose, proper administration techniques, and communication strategies to assist those in distress. Additionally, our communications and 911 dispatchers have completed Emergency Medical Dispatcher (EMD) certification, equipping them with the skills to respond adeptly to opioid-related emergency calls. Funding for law enforcement officers who are operating cameras and solving narcotics crime dealing with the illegal distribution of opioids. First Aid/CPR/AED certifications, Alert, Lockdown, Inform, Counter, and Evacuate (ALICE) certifications. Provided needed Narcan equipment and supplies; provided multi field testing kits; and updated training audio/visual equipment for better opioid training. Oxygen, forensic detective phone extraction equipment and software plus product support/maintenance. Narcotics vehicle.
<p>Note. The examples within this appendix are based on self-reported data from parishes and sheriffs. Source: Prepared by legislative auditor’s staff using information from our November 2024 LLA survey of parishes and sheriffs.</p>	





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APPENDIX F: APPROVED PURPOSES

This appendix includes the approved purposes described in the MOU.

Part One: Treatment

Approved Purpose(s)" shall mean evidence-based forward-looking strategies, programming and services used to (i) provide treatment for citizens of the State of Louisiana affected by substance use disorders, (ii) provide support for citizens of the State of Louisiana in recovery from addiction who are under the care of SAMHSA qualified and appropriately licensed health care providers, (iv) target treatment of citizens of the State of Louisiana who are not covered by Medicaid or not covered by private insurance for addictive services. Approved purposes shall include, but shall not be limited to the following:

A. Treat Opioid Use Disorder (OUD)

Support treatment of Opioid Use Disorder (OUD) and any co-occurring Substance Use Disorder or Mental Health (SUD/MH) issues through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

1. Expand availability of treatment for OUD and any co-occurring SUD/MH issues, including all forms of Medication-Assisted Treatment (MAT) approved by the U.S. Food and Drug Administration.
2. Support and reimburse services that include the full American Society of Addiction Medicine (ASAM) continuum of care for OUD and any co-occurring SUD/MH issues, including but not limited to:
 - a. Medication-Assisted Treatment (MAT);
 - b. Abstinence-based treatment;
 - c. Treatment, recovery, or other services provided by states, subdivisions, community health centers; not-for-profit providers; or for-profit providers; or
 - d. Treatment by providers that focus on OUD treatment as well as treatment by providers that offer OUD treatment along with treatment for other SUD/MH issues.
3. Expand telehealth to increase access to treatment for OUD and any co-occurring SUD/MH issues, including MAT, as well as counseling, psychiatric support, and other treatment and recovery support services.

4. Improve oversight of Opioid Treatment Programs (OTPs) to assure evidence-based, evidence-informed, or promising practices such as adequate methadone dosing.
5. Support mobile intervention, treatment, and recovery services, offered by qualified professionals, for persons with OUD and any co-occurring SUD/MH issues or persons who have experienced an opioid overdose.
6. Treatment of mental health trauma issues resulting from the traumatic experiences of the opioid user (e.g., violence, sexual assault, human trafficking, or adverse childhood experiences) and family members (e.g., surviving family members after an overdose or overdose fatality), and training of health care personnel to identify and address such mental health trauma.
7. Support detoxification (detox) services for persons with OUD and any co-occurring SUD/MH issues, including medical detox, referral to treatment, or connections to other services or supports.
8. Training on MAT for health care providers, students, or other supporting professionals, such as peer recovery coaches or recovery outreach specialists.
9. Support workforce development for addiction professionals who work with persons with OUD and any co-occurring SUD/MH issues.
10. Fellowships for addiction medicine specialists for direct patient care, instructors, and clinical research for treatments.
11. Scholarships and supports for certified addiction counselors and other mental and behavioral health providers involved in addressing OUD and co-occurring SUD/MH issues, including but not limited to training, scholarships, fellowships, loan repayment programs, or other incentives for providers to work in rural or underserved areas.
12. Scholarships for persons to become certified addiction counselors, licensed alcohol and drug counselors, licensed clinical social workers, and licensed mental health counselors practicing in the SUD field, and scholarships for certified addiction counselors, licensed alcohol and drug counselors, licensed clinical social workers, and licensed mental health counselors practicing in the SUD field for continuing education and licensing fees.
13. Provide funding and [VT EDIT] training for clinicians to obtain a waiver under the federal Drug Addiction Treatment Act of 2000 (DATA 2000) to prescribe MAT for OUD, and provide technical assistance and professional support to clinicians who have obtained a DATA 2000 waiver.

14. Dissemination of web-based training curricula, such as the American Academy of Addiction Psychiatry's Provider Clinical Support Service-Opioids web-based training curriculum and motivational interviewing.
15. Development and dissemination of new curricula, such as the American Academy of Addiction Psychiatry's Provider Clinical Support Service for Medication-Assisted Treatment.

B. Support People in Treatment and Recovery

Support people in treatment for and recovery from OUD and any co-occurring SUD/MH issues through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

1. Provide the full continuum of care of recovery services for OUD and any co-occurring SUD/MH issues, including supportive housing, residential treatment, medical detox services, peer support services and counseling, community navigators, case management, and connections to community-based services.
2. Provide counseling, peer-support, recovery case management and residential treatment with access to medications for those who need it to persons with OUD and any co-occurring SUD/MH issues.
3. Provide access to housing for people with OUD and any co-occurring SUD/MH issues, including supportive housing, recovery housing, housing assistance programs, or training for housing providers.
4. Provide community support services to assist in deinstitutionalizing persons with OUD and any co-occurring SUD/MH issues.
5. Support or expand peer-recovery centers, which may include support groups, social events, computer access, or other services for persons with OUD and any co-occurring SUD/MH issues.
6. Provide or support transportation to treatment or recovery programs or services for persons with OUD and any co-occurring SUD/MH issues.
7. Provide employment training or educational services for persons in treatment for or recovery from OUD and any co-occurring SUD/MH issues.
8. Identify successful recovery programs such as physician, pilot, and college recovery programs, and provide support and technical assistance to increase the number and capacity of high-quality programs to help those in recovery.
9. Engage non-profits, the faith community, and community coalitions to

support people in treatment and recovery and to support family members in their efforts to manage the opioid user in the family.

10. Training and development of procedures for government staff to appropriately interact and provide social and other services to current and recovering opioid users, including reducing stigma.
11. Support stigma reduction efforts regarding treatment and support for persons with OUD, including reducing the stigma on effective treatment.
12. Create or support culturally-appropriate services and programs for persons with OUD and any co-occurring SUD/MH issues, including new Americans.
13. Create and/or support recovery high schools.

C. Connect People Who Need Help to the Help They Need (Connections to Care)

Provide connections to care for people who have - or are at risk of developing - OUD and any co-occurring SUD/MH issues through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

1. Ensure that health care providers are screening for OUD and other risk factors and know how to appropriately counsel and treat (or refer if necessary) a patient for OUD treatment.
2. Fund Screening, Brief Intervention and Referral to Treatment (SBIRT) programs to reduce the transition from use to disorders.
3. Provide training and long-term implementation of SBIRT in key systems (health, schools, colleges, criminal justice, and probation), with a focus on youth and young adults when transition from misuse to opioid disorder is common.
4. Purchase automated versions of SBIRT and support ongoing costs of the technology.
5. Training for emergency room personnel treating opioid overdose patients on post-discharge planning, including community referrals for MAT, recovery case management or support services.
6. Support hospital programs that transition persons with OUD and any co-occurring SUD/MH issues, or persons who have experienced an opioid overdose, into community treatment or recovery services through a bridge clinic or similar approach.

7. Support crisis stabilization centers that serve as an alternative to hospital emergency departments for persons with OUD and any co-occurring SUD/MH issues or persons that have experienced an opioid overdose.
8. Support the work of Emergency Medical Systems, including peer support specialists, to connect individuals to treatment or other appropriate services following an opioid overdose or other opioid-related adverse event.
9. Provide funding for peer support specialists or recovery coaches in emergency departments, detox facilities, recovery centers, recovery housing, or similar settings; offer services, supports, or connections to care to persons with OUD and any co-occurring SUD/MH issues or to persons who have experienced an opioid overdose.
10. Provide funding for peer navigators, recovery coaches, care coordinators, or care managers that offer assistance to persons with OUD and any co-occurring SUD/MH issues or to persons who have experienced on opioid overdose.
11. Create or support school-based contacts that parents can engage with to seek immediate treatment services for their child; and support prevention, intervention, treatment, and recovery programs focused on young people.
12. Develop and support best practices on addressing OUD in the workplace.
13. Support assistance programs for health care providers with OUD.
14. Engage non-profits and the faith community as a system to support outreach for treatment.
15. Support centralized call centers that provide information and connections to appropriate services and supports for persons with OUD and any co-occurring SUD/MH issues.
16. Create or support intake and call centers to facilitate education and access to treatment, prevention, and recovery services for persons with OUD and any co-occurring SUD/MH issues.
17. Develop or support a National Treatment Availability Clearinghouse - a multistate/nationally accessible database whereby health care providers can list locations for currently available in-patient and out-patient OUD treatment services that are accessible on a real-time basis by persons who seek treatment.

D. Address the Needs of Criminal-Justice-Involved Persons

Address the needs of persons with OUD and any co-occurring SUD/MH issues who are involved - or are at risk of becoming involved - in the criminal justice system through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

1. Support pre-arrest or pre-arraignment diversion and deflection strategies for persons with OUD and any co-occurring SUD/MH issues, including established strategies such as:
 - a. Self-referral strategies such as the Angel Programs or the Police Assisted Addiction Recovery Initiative (PAARI);
 - b. Active outreach strategies such as the Drug Abuse Response Team (DART) model;
 - c. "Naloxone Plus" strategies, which work to ensure that individuals who have received naloxone to reverse the effects of an overdose are then linked to treatment programs or other appropriate services;
 - d. Officer prevention strategies, such as the Law Enforcement Assisted Diversion (LEAD) model; or
 - e. Officer intervention strategies such as the Leon County, Florida Adult Civil Citation Network.
 - f. Co-responder and/or alternative responder models to address OUD-related 911 calls with greater SUD expertise and to reduce perceived barriers associated with law enforcement 911 responses; or
 - g. County prosecution diversion programs, including diversion officer salary. Any diversion services in matters involving opioids must include drug testing, monitoring, or treatment.
2. Support pre-trial services that connect individuals with OUD and any co-occurring SUD/MH issues to evidence-informed treatment, including MAT, and related services.
3. Support treatment and recovery courts for persons with OUD and any co-occurring SUD/MH issues, but only if they provide referrals to evidence-informed treatment, including MAT.
4. Provide evidence-informed treatment, including MAT, recovery support, harm reduction, or other appropriate services to individuals with OUD and any co-occurring SUD/MH issues who are incarcerated in jail or prison.

5. Provide evidence-informed treatment, including MAT, recovery support, harm reduction, or other appropriate services to individuals with OUD and any co-occurring SUD/MH issues who are leaving jail or prison, have recently left jail or prison, are on probation or parole, are under community corrections supervision, or are in re-entry programs or facilities.
6. Support critical time interventions (CTI), particularly for individuals living with dual-diagnosis OUD/serious mental illness, and services for individuals who face immediate risks and service needs and risks upon release from correctional settings.
7. Provide training on best practices for addressing the needs of criminal-justice-involved persons with OUD and any co-occurring SUD/MH issues to law enforcement, correctional, or judicial personnel or to providers of treatment, recovery, harm reduction, case management, or other services offered in connection with any of the strategies described in this section.

E. Address the Needs of Pregnant or Parenting Women and Their Families, Including Babies with Neonatal Abstinence Syndrome

Address the needs of pregnant or parenting women with OUD and any co-occurring SUD/MH issues, and the needs of their families, including babies with neonatal abstinence syndrome, through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

1. Support evidence-based, evidence-informed, or promising treatment, including MAT, recovery services and supports, and prevention services for pregnant women - or women who could become pregnant - who have OUD and any co-occurring SUD/MH issues.
2. Training for obstetricians or other healthcare personnel that work with pregnant women and their families regarding treatment of OUD and any co-occurring SUD/MH issues.
3. Other measures to address Neonatal Abstinence Syndrome, including prevention, education, and treatment of OUD and any co-occurring SUD/MH issues.
4. Provide training to health care providers that work with pregnant or parenting women on best practices for compliance with federal requirements that children born with Neonatal Abstinence Syndrome get referred to appropriate services and receive a plan of safe care.
5. Child and family supports for parenting women with OUD and any co-occurring SUD/MH issues.

6. Enhanced family supports and child care services for parents with OUD and any co-occurring SUD/MH issues.
7. Provide enhanced support for children and family members suffering trauma as a result of addiction in the family; and offer trauma-informed behavioral health treatment for adverse childhood events.
8. Offer home-based wrap-around services to persons with OUD and any co-occurring SUD/MH issues, including but not limited to parent skills training.
9. Support for Children's Services - Fund additional positions and services, including supportive housing and other residential services, relating to children being removed from the home and/or placed in foster care due to custodial opioid use.

Part Two: Prevention

F. Prevent Over-Prescribing and Ensure Appropriate Prescribing and Dispensing of Opioids

Support efforts to prevent over-prescribing and ensure appropriate prescribing and dispensing of opioids through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

1. Training for health care providers regarding safe and responsible opioid prescribing, dosing, and tapering patients off opioids.
2. Academic counter-detailing to educate prescribers on appropriate opioid prescribing.
3. Continuing Medical Education (CME) on appropriate prescribing of opioids.
4. Support for non-opioid pain treatment alternatives, including training providers to offer or refer to multi-modal, evidence-informed treatment of pain.
5. Support enhancements or improvements to Prescription Drug Monitoring Programs (PDMPs), including but not limited to improvements that:
 - a. Increase the number of prescribers using PDMPs;
 - b. Improve point-of-care decision-making by increasing the quantity, quality, or format of data available to prescribers using PDMPs, by improving the interface that prescribers use to access PDMP data, or both; or
 - c. Enable states to use PDMP data in support of surveillance or

intervention strategies.

6. Development and implementation of a national PDMP - Fund development of a multistate/national PDMP that permits information sharing while providing appropriate safeguards on sharing of private health information, including but not limited to:
 - a. Integration of PDMP data with electronic health records, overdose episodes, and decision support tools for health care providers relating to OUD.
 - b. Ensuring PDMPs incorporate available overdose/naloxone deployment data, including the United States Department of Transportation's Emergency Medical Technician overdose database.
7. Increase electronic prescribing to prevent diversion or forgery.
8. Educate Dispensers on appropriate opioid dispensing.

G. Prevent Misuse of Opioids

Support efforts to discourage or prevent misuse of opioids through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

1. Corrective advertising or affirmative public education campaigns.
2. Public education relating to drug disposal.
3. Drug take-back disposal or destruction programs.
4. Fund community anti-drug coalitions that engage in drug prevention efforts.
5. Support community coalitions in implementing evidence-informed prevention, such as reduced social access and physical access, stigma reduction - including staffing, educational campaigns, support for people in treatment or recovery, or training of coalitions in evidence-informed implementation, including the Strategic Prevention Framework developed by the U.S. Substance Abuse and Mental Health Services Administration (SAMHSA).
6. Engage non-profits and faith community as a system to support prevention.
7. School and community education programs and campaigns for students, families, school employees, school athletic programs, parent-teacher and

student associations, and others.

8. School-based or youth-focused programs or strategies that have demonstrated effectiveness in preventing drug misuse and seem likely to be effective in preventing the uptake and use of opioids.
9. Create or support community-based education or intervention services for families, youth, and adolescents at risk for OUD and any co-occurring SUD/MH issues.
10. Support evidence-informed programs or curricula to address mental health needs of young people who may be at risk of misusing opioids or other drugs, including emotional modulation and resilience skills.
11. Support greater access to mental health services and supports for young people, including services and supports provided by school nurses or other school staff, to address mental health needs in young people that (when not properly addressed) increase the risk of opioid or other drug misuse.

H. Prevent Overdose Deaths and Other Harms (Harm Reduction)

Support efforts to prevent or reduce overdose deaths or other opioid-related harms through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

1. Increase availability and distribution of naloxone and other drugs that treat overdoses for first responders, overdose patients, opioid users, families and friends of opioid users, schools, community navigators and outreach workers, drug offenders upon release from jail/prison, or other members of the general public.
2. Public health entities provide free naloxone to anyone in the community.
3. Training and education regarding naloxone and other drugs that treat overdoses for first responders, overdose patients, patients taking opioids, families, schools, and other members of the general public.
4. Enable school nurses and other school staff to respond to opioid overdoses, and provide them with naloxone, training, and support.
5. Expand, improve, or develop data tracking software and applications for overdoses/naloxone revivals.
6. Public education relating to emergency responses to overdoses.
7. Public education relating to immunity and Good Samaritan laws.

8. Educate first responders regarding the existence and operation of immunity and Good Samaritan laws.
9. Syringe service programs and other evidence-informed programs to reduce harms associated with intravenous drug use, including supplies, staffing, space, peer support services, referrals to treatment, connections to care, and the full range of harm reduction and treatment services provided by these programs.
10. Expand access to testing and treatment for infectious diseases such as HIV and Hepatitis C resulting from intravenous opioid use.
11. Support mobile units that offer or provide referrals to harm reduction services, treatment, recovery supports, health care, or other appropriate services to persons that use opioids or persons with OUD and any co-occurring SUD/MH issues.
12. Provide training in harm reduction strategies to health care providers, students, peer recovery coaches, recovery outreach specialists, or other professionals that provide care to persons who use opioids or persons with OUD and any co-occurring SUD/MH issues.
13. Support screening for fentanyl in routine clinical toxicology testing.

Part Three: Other Strategies

I. First Responders

In addition to items C8, DI through D7, H1, H3, and H8, support the following:

1. Law enforcement expenditures relating to the opioid epidemic.
2. Educate law enforcement or other first responders regarding appropriate practices and precautions when dealing with fentanyl or other drugs.

J. Leadership, Planning, and Coordination

Support efforts to provide leadership, planning, and coordination to abate the opioid epidemic through activities, programs, or strategies that may include, but are not limited to, the following:

1. Community regional planning to identify goals for reducing harms related to the opioid epidemic, to identify areas and populations with the greatest needs for treatment intervention services, or to support other strategies to abate the opioid epidemic described in this opioid abatement strategy list.
2. A government dashboard to track key opioid-related indicators and supports as identified through collaborative community processes.

3. Invest in infrastructure or staffing at government or not-for-profit agencies to support collaborative, cross-system coordination with the purpose of preventing overprescribing, opioid misuse, or opioid overdoses, treating those with OUD and any co-occurring SUD/MH issues, supporting them in treatment or recovery, connecting them to care, or implementing other strategies to abate the opioid epidemic described in this opioid abatement strategy list.
4. Provide resources to staff government oversight and management of opioid abatement programs.

K. Training

In addition to the training referred to in the items above, support training to abate the opioid epidemic through activities, programs, or strategies that may include, but are not limited to, the following:

1. Provide funding for staff training or networking programs and services to improve the capability of government, community, and not-for-profit entities to abate the opioid crisis.
2. Support infrastructure and staffing for collaborative cross-system coordination to prevent opioid misuse, prevent overdoses, and treat those with OUD and any co-occurring SUD/MH issues, or implement other strategies to abate the opioid epidemic described in this opioid abatement strategy list (e.g., health care, primary care, pharmacies, PDMPs, etc.).

L. Research

Support opioid abatement research that may include, but is not limited to, the following:

1. Monitoring, surveillance, and evaluation of programs and strategies described in this opioid abatement strategy list.
2. Research non-opioid treatment of chronic pain.
3. Research on improved service delivery for modalities such as SBIRT that demonstrate promising but mixed results in populations vulnerable to opioid use disorders.
4. Research on novel harm reduction and prevention efforts such as the provision of fentanyl test strips.
5. Research on innovative supply-side enforcement efforts such as improved detection of mail-based delivery of synthetic opioids.
6. Expanded research on swift/certain/fair models to reduce and deter

opioid misuse within criminal justice populations that build upon promising approaches used to address other substances (e.g. Hawaii HOPE and Dakota 24/7).

7. Research on expanded modalities such as prescription methadone that can expand access to MAT.





APPENDIX G: STATE COMPARISON

This state comparison describes the oversight entity (i.e., role or authority, number of members, and whether legislation was passed to establish a dedicated fund or restrict use of opioid settlement funds); the allocation percentages between the state, the local government, and other allocations; and reporting requirements.

This comparison is based on state guides published on the opioid settlement tracker (OST) website. The fact sheets were created in collaboration with Christine Minhee, J.D., OpioidSettlementTracker.com and Vital Strategies. The LLA did not assess the reliability of the information provided in the state guides. The information in these guides was current as of 2023. However, the OST website recently released updated guides for all states.

State Structure for Opioid Settlement Funds								
State	Oversight Entity			Allocation			Reporting	
	Authority	Members	Statute	State	Local	Other	% of Funds Publicly Reported	Reporting Format
Alabama	Advisory	52	Yes	50%	50%		Not required	N/A
Alaska	Advisory	13	No	-	15%	85% Fund	Not required	N/A
Arizona	No Oversight Entity	N/A	No	44%	56%		All	Website
Arkansas	Advisory	12	No	33.3%	66.6%		Local	Website
California	No Oversight Entity	N/A	Yes	15%	85%		State	Website
Colorado	Advisory	39	Yes	10%	80%	10% Infrastructure	All	Website
Connecticut	Decision Making	37	Yes	85%	15%		All	Website
Delaware	Advisory	15	Yes	-		100% Fund	All	Website
Florida	Advisory	10	Yes	38-50%	50-62%		All	Website
Georgia	Advisory	9	No	75%	25%		State	Website
Hawaii	Advisory	8	No	85%	15%		Not required	N/A
Idaho	Advisory	13	Yes	40%	40%	20% Health Districts	All	Website
Illinois	Advisory	27	Yes	20%	25%	55% Fund	Not required	N/A
Indiana	No Oversight Entity	N/A	Yes	50%	50%		All	Website

State Structure for Opioid Settlement Funds								
State	Oversight Entity			Allocation			Reporting	
	Authority	Members	Statute	State	Local	Other	% of Funds Publicly Reported	Reporting Format
Iowa	No Oversight Entity	N/A	Yes	50%	50%		Local	Annual Report
Kansas	Decision Making	11	Yes	-	25%	75% Fund	Fund	Website
Kentucky	Decision Making	11	Yes	-	50%	50% Fund	Fund	Website
Louisiana	Advisory	5	No	-	80%	20% Sheriffs	Local	Annual Report
Maine	Decision Making	15	Yes	-	30%	50% Fund and 20% to State Attorney General	Fund	Website
Maryland	Advisory	14	Yes	15%	25%	60% Fund	Fund	Annual Report
Massachusetts	Advisory	21	Yes	60%	40%		All	Website
Michigan	Advisory	14	Yes	50%	50%		Not required	N/A
Minnesota	Advisory	23	Yes	25%	75%		All	Website
Mississippi	No Oversight Entity	N/A	No	15%	15%	70% University of Mississippi	Not required	N/A
Missouri	No Oversight Entity	N/A	Yes	60%	40%		All	Annual Report
Montana	Advisory	11	No	15%	15%	70% Fund	Not required	N/A
Nebraska	Advisory	24	Yes	85%	15%		Not required	N/A
Nevada	Advisory	17	Yes	43.86%	38.77%	17.37% Medicaid Match	Not required	N/A
New Hampshire	Decision Making	22	Yes	85%	15%		All	Website
New Jersey	Advisory	14	Yes	50%	50%		All	Website
New Mexico	No Oversight Entity	N/A	Yes	45%	55%		Not required	N/A
New York	Advisory	21	Yes	17.5%	46.11%	36.39% Fund	Fund	Yes
North Carolina	No Oversight Entity	N/A	Yes	15%	85%		All	Website
North Dakota	Advisory	7	Yes	85%	15%		Not required	N/A
Ohio	Decision Making	29	No	15%	30%	55% Foundation	Not Required	N/A
Oklahoma	Decision Making	9	Yes	75%	25%		Not required	N/A

State Structure for Opioid Settlement Funds								
State	Oversight Entity			Allocation			Reporting	
	Authority	Members	Statute	State	Local	Other	% of Funds Publicly Reported	Reporting Format
Oregon	Decision Making	18	Yes	45%	55%		All	Website
Pennsylvania	Decision Making	13	Yes	15%	70%	15% Litigating Account	Local	Annual Report
Rhode Island	Advisory	18	Yes	80%	20%		State	Website
South Carolina	Decision Making	9	Yes	-	50-85%	15-50% Fund	All	Website
South Dakota	Advisory	22	Yes	70%	30%		State	Website
Tennessee	Decision Making	15	Yes	15%	15%	70% Fund	Fund	Website
Texas	Decision Making	14	Yes	15%	15%	70% Fund	Not required	N/A
Utah	Advisory	17	Yes	50%	50%		All	Website
Vermont	Advisory	15	Yes	15%	15%	70% Fund	Not Required	N/A
Virginia	Decision Making	11	Yes	15%	30%	55% Fund	Fund	Website
Washington	No Oversight Entity	N/A	Yes	50%	50%		Local	Website
West Virginia	Decision Making	11	Yes	3%	24.5%	72.5% Foundation	Foundation and Local	Annual Report
Wisconsin	No Oversight Entity	N/A	Yes	30%	70%		Not required	N/A
Wyoming	No Oversight Entity	N/A	No	35%	65%		State	Website

Source: Prepared by legislative auditor's staff using summary information from <https://www.opioidsettlementtracker.com/>.

