

Report Highlights Louisiana State Racing Commission

Executive Department of Louisiana

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Why We Conducted This Work

We performed certain procedures at the Louisiana State Racing Commission (LSRC) to evaluate certain controls that the LSRC uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2022, through June 30, 2024.

What We Found

We evaluated selected controls and transactions relating to fees and self-generated revenues; statutorily-required distributions relating to the Video Draw Poker Device Purse Supplement Fund, Sports Wagering Purse Supplement Fund, off-track betting self-generated revenues, and horse breeder awards and industry promotion; security services provided by the Louisiana State Police; and payroll expenditures. Based on the results of these procedures, we did not report any findings.