

PARISH AND MUNICIPAL MOTOR VEHICLE SALES AND USE TAX ESCROW FUND

STATE OF LOUISIANA

FINANCIAL AUDIT SERVICES

**Financial Statement Audit for the
Year Ended December 31, 2022
Issued June 28, 2023**

**LOUISIANA LEGISLATIVE AUDITOR
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LEGISLATIVE AUDITOR
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BETH Q. DAVIS, CPA

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TABLE OF CONTENTS

	Page
Independent Auditor's Report	2
Statement	
Financial Statements – Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund:	
Statement of Fiduciary Assets and Liabilities Arising from Cash Transactions.....A.	6
Statement of Changes in Fiduciary Assets and Liabilities – Cash Basis..... B.	7
Notes to the Financial Statements	8
Schedule	
Supplemental Information Schedule:	
Schedule of Distributions – Cash Basis	11
Exhibit	
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	A

June 21, 2023

Independent Auditor's Report

**COLONEL LAMAR A. DAVIS, DEPUTY SECRETARY
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS, PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA**
Baton Rouge, Louisiana

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund (Fund), a custodial fund within the Louisiana Department of Public Safety and Corrections, Public Safety Services (Public Safety Services), which comprise the Statement of Fiduciary Assets and Liabilities Arising from Cash Transactions as of December 31, 2022, and the related Statement of Changes in Fiduciary Assets and Liabilities – Cash Basis for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the assets and liabilities arising from cash transactions of the Fund as of December 31, 2022, and its collections and distributions made during the year then ended in accordance with the cash basis of accounting described in note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Public Safety Services and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Emphasis of Matter – Relationship of Public Safety Services to the Escrow Fund

As discussed in note 1, the director of Public Safety Services serves as collector and distributor of parish and municipal motor vehicle sales and use taxes. As such, the accompanying statements present information only on the activities of the collector of motor vehicle sales and use taxes included in the Fund and does not purport to, and does not, present fairly the financial position of Public Safety Services, as of December 31, 2022, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Emphasis of Matter – Going Concern

As discussed in note 4, the Supreme Court of Louisiana issued a judgment upholding the 19th Judicial District Court's decision that declared Louisiana Revised Statutes 47:303(B)(3)(a) and (b)(i) unconstitutional. These statutes require that local tax collectors enter into an agreement to use the vehicle commissioner of the Office of Motor Vehicles as their agent to collect local motor vehicle sales and use taxes. Although this ruling could effectively eliminate all parish and municipality tax collections and distributions made currently by the Office of Motor Vehicles, the office had current contracts to collect motor vehicle sales and use taxes for all taxing authorities in the state at December 31, 2022. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in note 1, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore,

is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Public Safety Services' internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Fund's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the Statement of Fiduciary Assets and Liabilities Arising from Cash Transactions, the Statement of Changes in Fiduciary Assets and Liabilities – Cash Basis, and related notes. The accompanying Schedule of Distributions – Cash Basis is presented for purposes of additional analysis and is not a required part of the financial statements. Such

information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Schedule of Distributions – Cash Basis is fairly stated, in all material respects, in relation to the financial statements as a whole on the basis of accounting described in note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2023, on our consideration of Public Safety Services' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, and contracts, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of Public Safety Services' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Public Safety Services' internal control over financial reporting and compliance.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

CDS:NM:RR:BQD:aa

MVST 2022

Statement A

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA**

**Statement of Fiduciary Assets and Liabilities
Arising from Cash Transactions
As of December 31, 2022**

ASSETS

Cash (note 2)	<u><u>\$47,041,699</u></u>
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LIABILITIES

Due to taxing bodies and others	<u><u>\$47,041,699</u></u>
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The accompanying notes are an integral part of this statement.

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
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SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA**

**Statement of Changes in Fiduciary
Assets and Liabilities - Cash Basis,
For the Year Ended December 31, 2022**

	BALANCE AS OF DECEMBER 31, 2021	ADDITIONS	DEDUCTIONS	BALANCE AS OF DECEMBER 31, 2022
ASSETS				
Cash	\$50,677,699	\$613,428,801	(\$617,064,801)	\$47,041,699
LIABILITIES				
Due to taxing bodies and others	\$50,677,699	\$613,428,801	(\$617,064,801)	\$47,041,699

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

INTRODUCTION

As provided by Louisiana Revised Statute (R.S.) 47:531, the director of Public Safety Services is designated as vehicle commissioner of the state. The vehicle commissioner is responsible for the collection and distribution of parish and municipal motor vehicle sales and use taxes, as well as the administration and enforcement of the "Vehicle Registration License Tax" under the provisions of Chapter 4 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund was established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others. The accompanying financial statements have been prepared on the cash basis of accounting with collections recognized when received and distributions reflected when paid. As such, the accompanying financial statements do not reflect the receivables and related payables associated with tax collection activities.

B. REPORTING ENTITY

R.S. 47:303(B)(3)(b)(iii) requires the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund to be audited annually. Accordingly, the accompanying financial statements reflect financial activity of Public Safety Services relating only to the vehicle commissioner's responsibility as collector and distributor of parish and municipal motor vehicle sales and use taxes. Amounts included in the financial statements are also included in the Department of Public Safety and Corrections, Public Safety Services' annual fiscal report. Parish and municipal motor vehicle sales and use tax amounts included in the annual fiscal report for Department of Public Safety and Corrections, Public Safety Services, are also included as part of the fiduciary funds in the Annual Comprehensive Financial report for the State of Louisiana, which is audited annually by the Louisiana Legislative Auditor.

2. CASH

At December 31, 2022, the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund has cash (book balance) totaling \$47,041,699. State law requires that all collections be deposited in the State Treasury. Cash balances held and controlled by the State Treasurer are secured from risk by the State Treasurer through separate

custodial agreements, and the risk disclosures required by accounting principles generally accepted in the United States of America are included within the state's basic financial statements in its Annual Comprehensive Financial Report.

3. LOUISIANA UNIFORM LOCAL SALES TAX BOARD

Effective July 1, 2017, R.S. 47:337.102 created the Louisiana Uniform Local Sales Tax Board (Board) to support and advise local sales and use tax collectors concerning the imposition, collection, and administration of local sales and use taxes authorized under the constitution and laws of the state of Louisiana. The Board was to be funded through a dedication of a percentage of the total statewide collections of local sales and use tax on motor vehicles and was payable from current tax collections.

In September of 2017, a petition was filed in the 19th Judicial District Court by the Plaquemines Parish Council and St. James Parish School Board challenging the distribution of local sales tax dollars to the Board. In February of 2019, a Baton Rouge District Court ruled in favor of the plaintiffs and declared R.S. 47:337.102(I) related to the funding of the Board as unconstitutional. The Supreme Court of the State of Louisiana affirmed the lower court's ruling.

Beginning January 2021, Board collections were withheld from parishes in accordance with signed agreements with the Louisiana Uniform Local Sales Tax Board. Board distributions totaled \$1,524,869 during calendar year 2022. Board collections are distributed in the month following collection and, therefore, the December 2022 Board collections are included in the amount due to taxing bodies and others on the Statement of Fiduciary Assets and Liabilities Arising from Cash Transactions.

4. COURT DECISION REGARDING MOTOR VEHICLE SALES TAX COLLECTIONS

On April 14, 1998, the Supreme Court of Louisiana issued a judgment upholding the 19th Judicial District Court's decision that declared R.S. 47:303(B)(3)(a) and (b)(i) unconstitutional. These statutes require that local tax collectors enter into an agreement to use the vehicle commissioner of the Office of Motor Vehicles (OMV) as their agent to collect local motor vehicle sales and use taxes. The Caddo-Shreveport Sales and Use Tax Commission, the central collector of taxes for Caddo Parish, filed suit for a declaratory judgment asserting that it was being unconstitutionally prohibited from collecting locally-levied sales and use tax on motor vehicles by the operation of R.S. 47:303. The lower court found for the Caddo-Shreveport Sales and Use Tax Commission, and the Supreme Court upheld the lower court's decision. The judgment became final on April 28, 1998. Therefore, after that date, the legislature cannot require that OMV collect local taxes against the wishes of the central tax collector of any parish or to designate a collection agent for the commission. Although this ruling could effectively eliminate all parish and municipality tax collections and distributions made currently by OMV, the office had contracts to collect motor vehicle sales and use taxes for all taxing authorities in the state at December 31, 2022.

SCHEDULE

Schedule of Distributions – Cash Basis

Schedule 1 reflects the distributions of parish and municipal motor vehicle sales and use taxes to the various taxing authorities during the period January 1, 2022, to December 31, 2022.

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA**

**Schedule of Distributions - Cash Basis
For the Period From January 1, 2022,
to December 31, 2022**

Public Safety Services collection costs	\$6,170,648
Louisiana Uniform Local Sales Tax Board	1,524,869
Louisiana Legislative Auditor audit fee	62,150

TAXING AUTHORITY

Acadia Parish:

Acadia Law Enforcement District	853,925
Acadia Parish Police Jury	2,873,321
Acadia Parish School Board	2,561,775
City of Basile	5,483
City of Crowley	583,542
City of Duson	13,772
City of Eunice	35,740
City of Rayne	283,294
Mosquito Control Sales Tax District No. 3	333,082
Town of Church Point	133,687
Town of Iota	64,150
Village of Estherwood	20,620
Village of Mermentau	12,069
Village of Morse	12,713

Allen Parish:

Allen Parish Law Enforcement District	568,030
Allen Parish Police Jury	397,621
Allen Parish School Board	1,704,091
City of Oakdale	92,006
Town of Elizabeth	17,415
Town of Kinder	58,657
Town of Oberlin	37,610
Village of Reeves	126

**DEPARTMENT OF PUBLIC SAFETY
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PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA**

**Schedule of Distributions - Cash Basis
For the Period From January 1, 2022,
to December 31, 2022**

Ascension Parish:

Ascension Parish Law Enforcement District	\$1,969,804
Ascension Parish Police Jury	3,939,608
Ascension Parish Sales Tax District No. 2	1,969,804
Ascension Parish School Board	9,069,105
City of Donaldsonville	309,223
City of Gonzales	823,586
East Ascension Parish Drainage District No. 1	2,150,527
Gonzales Tanger Mall Development District	1,214
Gonzales - Conway Economic Development District	37,404
Town of Sorrento	120,700
West Ascension Hospital Service	93,610

Assumption Parish:

Assumption Parish Policy Jury	608,661
Assumption Parish Road and Drainage District and Library	598,203
Assumption Parish School Board	1,521,653
Assumption Parish School Board District 1	304,331
Town of Napoleonville	15,667

Avoyelles Parish:

Avoyelles Parish Law Enforcement District	546,661
Avoyelles Parish Police Jury	1,093,320
Avoyelles Parish School Board	1,913,310
City of Bunkie	108,006
City of Marksville	186,330
Town of Cottonport	80,754
Town of Mansura	44,841
Town of Simmesport	41,792
Village of Hessmer	20,323
Village of Moreauville	34,585
Village of Plaucheville	14,513

**DEPARTMENT OF PUBLIC SAFETY
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PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA**

**Schedule of Distributions - Cash Basis
For the Period From January 1, 2022,
to December 31, 2022**

Beauregard Parish:

Beauregard Parish Law Enforcement District	\$598,560
Beauregard Parish Police Jury	299,281
Beauregard Parish Sales Tax District No. 1 (Police Jury)	1,906,443
Beauregard Parish School Board	2,369,861
City of Deridder	492,512
Town of Merryville	80,016

Bienville Parish:

Bienville Parish Policy Jury	382,156
Bienville Parish School Board	764,312
Town of Arcadia	119,015
Town of Gibsland	34,499
Town of Ringgold	49,937
Village of Castor	3,845
Village of Saline	6,086

Bossier Parish:

Bossier Parish Police Jury	3,116,812
Bossier Parish Police Jury Capital Improvement Fund	1,346,169
Bossier Parish School Board	6,730,844
Bossier Parish Sheriff Capital Projects Fund	576,929
City of Bossier City	3,686,118
City of Shreveport	254,023
Law Enforcement District	961,549
Police Jury Special District No. 1	569,276
Town of Benton	130,876
Town of Haughton	339,477
Town of Plain Dealing	27,133

**DEPARTMENT OF PUBLIC SAFETY
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SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA**

**Schedule of Distributions - Cash Basis
For the Period From January 1, 2022,
to December 31, 2022**

Caddo Parish:

Caddo Fire District 1	\$478,616
Caddo Fire District 3	316,964
Caddo Law Enforcement	2,011,419
Caddo Parish Sales Tax District No. 1	2,535,742
Caddo Parish School Board	8,620,368
City of Shreveport	11,045,489
Mall St. Vincent Economic Development	676
North Caddo Hospital District	320,233
Town of Blanchard	111,579
Town of Greenwood	96,795
Town of Mooringsport	13,132
Town of Oil City	38,739
Town of Vivian	131,949
Village of Hosston	6,063
Village of Ida	13,983
Village of Rodessa	4,377

**DEPARTMENT OF PUBLIC SAFETY
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PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA**

**Schedule of Distributions - Cash Basis
For the Period From January 1, 2022,
to December 31, 2022**

Calcasieu Parish:

Calcasieu Parish Police Jury Law Enforcement District	\$4,354,434
Calcasieu Parish Sales Tax District No. 1	3,130,631
Calcasieu Parish Sales Tax District No. 2	2,902,956
Calcasieu Parish Sales Tax District No. 3	1,331
Calcasieu Parish Sales Tax District No. 4	3,497,710
Calcasieu Parish School Board	5,805,913
Calcasieu Parish School Board Salaries	2,902,956
Calcasieu Parish School Board Salaries 2	2,902,956
City of Dequincy	173,654
City of Lake Charles	4,498,881
City of Sulphur	1,310,768
City of Westlake	290,136
Morganfield Economic Development	12,198
Town of Iowa	258,842
Town of Vinton	141,612

Caldwell Parish:

Caldwell Parish Policy Jury	892,524
Caldwell Parish School Board	601,052
Town of Columbia	8,717
Village of Grayson	52

Catahoula Parish:

Catahoula Parish Law Enforcement District	267,225
Catahoula Parish Policy Jury	534,452
Catahoula Parish School Board	801,677
Town of Jonesville	37,321

**DEPARTMENT OF PUBLIC SAFETY
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PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA**

**Schedule of Distributions - Cash Basis
For the Period From January 1, 2022,
to December 31, 2022**

Claiborne Parish:

Claiborne Parish Hospital Tax	\$183,633
Claiborne Parish Policy Jury	259,120
Claiborne Parish Policy Jury No. 2	44,072
Claiborne Parish School Board	734,533
Town of Haynesville	129,370
Town of Homer	190,880
Village of Athens	6,705
Village of Junction City	2,183

Concordia Parish:

Concordia Parish Hospital Service District 1	132,529
Concordia Parish Police Jury	920,628
Concordia Parish School Board	1,060,238
Town of Ferriday	117,819
Town of Vidalia	287,351
Vidalia Riverfront Economic Development District	1,082

DeSoto Parish:

City of Mansfield	126,014
DeSoto Parish Law Enforcement District	504,719
DeSoto Parish Police Jury	1,009,436
DeSoto Parish School Board	2,523,591
South Mansfield	4,457
Town of Keachi	7,619
Town of Logansport	35,482
Town of Stonewall	101,821
Village of Grand Cane	8,365

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PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA**

**Schedule of Distributions - Cash Basis
For the Period From January 1, 2022,
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East Baton Rouge Parish:

Americana Economic Development District	\$16,963
Baker School Board	487,863
Central Community School Board	2,362,592
City of Baker	614,650
City of Baton Rouge	9,099,911
City of Central	1,796,792
City of Zachary	1,235,163
East Baton Rouge Parish Road Tax	5,729,277
East Baton Rouge Parish School Board	18,909,998
East Baton Rouge Parish Sewer Improvement	5,729,277
East Baton Rouge Parish Street Improvement	5,729,277
Harveston Economic Development District	512
Parish of East Baton Rouge	10,247,106
Zachary Community Educational Facilities Improvement	814,586
Zachary Community School Board	814,586

East Carroll Parish:

East Carroll Law Enforcement	145,782
East Carroll Parish Police Jury	145,782
East Carroll Parish School Board	437,346
Town of Lake Providence	124,042

East Feliciana Parish:

East Feliciana Parish School Board and Police Jury	2,574,052
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**DEPARTMENT OF PUBLIC SAFETY
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2022,
to December 31, 2022**

Evangeline Parish:

City of Ville Platte	\$191,375
Evangeline Parish School Board	1,586,042
Evangeline Parish School Board/Solid Waste Sales Tax	793,021
Evangeline Parish Sheriff	793,071
Road and Drainage District No. 1	1,228,486
Town of Basile	45,830
Town of Mamou	70,245
Village of Chataignier	5,771
Village of Pine Prairie	26,641
Village of Turkey Creek	17,922

Franklin Parish:

City of Winnsboro	160,975
Franklin Law Enforcement District	311,549
Franklin Parish Police Jury	934,645
Franklin Parish School Board	1,246,193
Town of Wisner	15,746
Village of Baskin	6,682
Village of Gilbert	11,184

Grant Parish:

Grant Parish Law Enforcement District	584,367
Grant Parish Police Jury	584,367
Grant Parish School Board	1,168,733
Town of Colfax	44,618
Town of Montgomery	14,818
Town of Pollock	10,497
Village of Creola	7,222
Village of Dry Prong	14,190
Village of Georgetown	14,412

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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2022,
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Iberia Parish:

City of Jeanerette	\$115,661
City of New Iberia	1,294,463
Economic Development District No. 1	69,305
Iberia Parish Law Enforcement District	416,317
Iberia Parish Police Jury (Garbage Recycling)	529,099
Iberia Parish Police Jury (Mosquito)	416,317
Iberia Parish Sales Tax District No. 2	286,903
Iberia Parish School Board	3,330,532
New Iberia Hwy 14 Economic Development District	689
Town of Delcambre	6,766
Village of Loreauville	22,325

Iberville Parish:

Iberville Parish	800,312
Iberville Parish Police Jury	571,834
Iberville Parish School Board	1,706,969
Iberville Parish Solid Waste	281,650
Parish of Iberville	853,484
Town of St. Gabriel	151,958

Jackson Parish:

Jackson Parish Police Jury	237,999
Jackson Parish Road Tax	158,666
Jackson Parish School Board	1,141,614
Town of Chatham	459
Town of Eros	1,399
Town of Jonesboro	96,367
Village of Hodge	8,820
Village of Hodge (East)	2,504
Village of Hodge (North)	3,613

**DEPARTMENT OF PUBLIC SAFETY
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2022,
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Jefferson Parish:

City of Harahan	\$46,062
Jefferson Parish Law Enforcement District	2,682,638
Jefferson Parish School Board	21,461,105
Parish of Jefferson	26,826,383

Jefferson Davis Parish:

City of Jennings	385,842
Jefferson Davis Parish Jail	469,832
Jefferson Davis Parish Law Enforcement District	469,832
Jefferson Davis Parish School Board	1,879,331
Jefferson Davis Road Sales Tax District 1	1,196,132
Jefferson Davis Sales Tax District No. 1	126,849
Town of Elton	40,455
Town of Lake Arthur	132,107
Town of Welsh	137,838
Village of Fenton	11,730

**DEPARTMENT OF PUBLIC SAFETY
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Lafayette Parish:

Broussard Economic Development District Caffery No. 1	\$1,238
City of Carencro	783,258
City of Lafayette	7,211,924
City of Scott	599,390
Downtown Economic Development District Lafayette	19,559
I49 Carencro TIF District	35,310
Lafayette I10 Corridor District Mile Marker 101	870
Lafayette I10 Corridor District Mile Marker 103	667
Lafayette Parish Enforcement District No. 1	2,310,882
Lafayette Parish Police Jury	2,310,882
Northway Economic Development District Lafayette	28
Sales Tax Division, Lafayette Parish School Board	7,882,802
Sales Tax Division, Lafayette Parish School Board 02	3,941,401
Sales Tax Division, Lafayette Parish School Board 88	3,941,401
Scott Apollo Development District	26,695
Town of Broussard	1,630,936
Town of Duson	96,145
Town of Youngsville	2,176,664
Trappey Economic Development District Lafayette	255
University Gateway Economic Development District Lafayette	4,933

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA**

**Schedule of Distributions - Cash Basis
For the Period From January 1, 2022,
to December 31, 2022**

Lafourche Parish:

City of Thibodaux	\$923,517
Consolidated Sales Tax District A - Road Districts 3, 5, and 6	1,817,054
Lafourche Parish Law Enforcement District	629,046
Lafourche Parish Law Enforcement Subdistrict 1	2,656,964
Lafourche Parish Levee District	743,518
Lafourche Parish Road Sales Tax District No. 2	436,694
Lafourche Parish Road Sales Tax District No. 4	1,941,524
Lafourche Parish School Board	6,291,420
Lafourche Parish School Board/Golden Meadow	48,410
North Lafourche Levee District	599,801
Town of Lockport	136,329

LaSalle Parish:

LaSalle Parish Law Enforcement District	263,679
LaSalle Parish Police Jury	263,684
LaSalle Parish School Board	1,582,073
Town of Jena	88,137
Town of Olla	32,838
Town of Tullos	22,327

Lincoln Parish:

City of Grambling	115,584
City of Ruston	921,087
Lincoln Parish Police Jury	856,537
Lincoln Parish School Board	2,855,126
Lincoln Parish Sheriff's Department	285,513
Ruston Economic Development District 1	3,204
Sales Tax District No. 1	166,916
Town of Dubach	16,253
Village of Choudrant	71,591
Village of Simsboro	20,374

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA**

**Schedule of Distributions - Cash Basis
For the Period From January 1, 2022,
to December 31, 2022**

Livingston Parish:

City of Denham Springs	\$363,169
Juban Crossing Economic Development District	35,618
Livingston Parish Law Enforcement Sub District A	2,252,558
Livingston Parish Gravity Drainage District 1	497,767
Livingston Parish Gravity Drainage District 5	406,321
Livingston Parish Gravity Drainage District 6	373,177
Livingston Parish Road Maintenance	4,505,117
Livingston Parish School Board	9,010,233
Livingston Parish School District No. 22	689,950
Livingston Parish School District No. 24	48,037
Livingston Parish School District No. 33	91,990
Livingston Parish Special Sales Tax District 1	2,156,046
Town of Livingston	59,372
Town of Springfield	19,565
Town of Walker	281,912
Village of Albany	24,863

Madison Parish:

City of Tallulah	226,000
Madison Parish Law Enforcement District	111,733
Madison Parish Police Jury	111,733
Madison Parish Sales Tax District	335,198
Madison Parish School District	223,465
Village of Delta	968
Village of Richmond	37,234

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA**

**Schedule of Distributions - Cash Basis
For the Period From January 1, 2022,
to December 31, 2022**

Morehouse Parish:

Bastrop Sales Tax District 1	\$57,367
City of Bastrop	293,016
Law Enforcement Sub District No. 1	415,961
Morehouse Parish Law Enforcement District	278,169
Morehouse Parish Police Jury	278,169
Morehouse Parish Police Jury District 1	11,552
Morehouse Parish School Board	1,112,671
Town of Collinston	7,309
Village of Bonita	6,662
Village of Mer Rouge	17,816

Natchitoches Parish:

City of Natchitoches	749,882
Natchitoches Parish Law Enforcement District	496,552
Natchitoches Parish School Board	2,475,402
Natchitoches Parish Sales Tax District No. 1	692,411
Town of Campti	29,209
Village of Clarence	9,015
Village of Goldonna	11,411
Village of Natchez	8,498
Village of Robeline	3,697

Orleans Parish:

City of New Orleans	17,357,966
French Quarter Economic Development District	10,304
Orleans Parish School Board	10,414,780
Regional Transit Authority	6,943,186

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA**

**Schedule of Distributions - Cash Basis
For the Period From January 1, 2022,
to December 31, 2022**

Ouachita Parish:

City of Monroe	\$2,181,758
City of Monroe Fire/Police	427,625
City of Monroe Sewer/Water/Street	872,703
City of West Monroe	746,538
East Ouachita Economic Development District	1,343,308
Monroe City School Board - Special District	436,352
Monroe City School Board 2001 Tax	872,703
Monroe School Board	1,897,613
Ouachita Parish Fire Protection Tax	2,676,583
Ouachita Parish Law Enforcement District	1,553,079
Ouachita Parish School Board 1995	2,933,294
Ouachita Parish School Board No. 1	1,455,024
Ouachita Parish Police Jury	2,676,583
Town of Richwood	46,493
Town of Sterlington	161,231
Town of Sterlington Economic Development District	3,290
West Monroe Economic Development District	6,588
West Ouachita Economic Development District	628,123
West Ouachita School District	1,860,251

Plaquemines Parish:

Plaquemines Parish	1,659,025
Plaquemines Parish School Board	2,073,781

Pointe Coupee Parish:

City of New Roads	106,996
Parish of Pointe Coupee	1,180,805
Pointe Coupee Parish Police Jury	168,687
Pointe Coupee Parish School Board	1,349,493
Town of Fordoche	24,676
Town of Livonia	37,669
Village of Morganza	12,605

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA**

**Schedule of Distributions - Cash Basis
For the Period From January 1, 2022,
to December 31, 2022**

Rapides Parish:

City of Alexandria	\$2,639,771
City of Pineville	825,375
Fire District 17	76,474
Fire District 18	37,046
Rapides Parish Law Enforcement District	1,979,048
Rapides Parish Sales Tax District 3	1,285,211
Rapides Parish Sales Tax Fund	3,958,097
Rapides Parish School Board	5,937,145
Road District 2B	265,649
Town of Ball	232,120
Town of Boyce	108,767
Town of Cheneyville	9,349
Town of Glenmora	40,530
Town of Lecompte	33,433
Town of Woodworth	126,015

Red River Parish:

Red River Parish Law Enforcement District	247,305
Red River Parish Police Jury	370,957
Red River Parish School Board	494,610
Town of Coushatta	27,820
Village of Hall Summit	8,902

Richland Parish:

Richland Parish Law Enforcement District	297,602
Richland Parish Police Jury	892,807
Richland Parish School Board	1,190,408
Town of Delhi	88,627
Town of Mangham	18,193
Town of Rayville	80,478

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA**

**Schedule of Distributions - Cash Basis
For the Period From January 1, 2022,
to December 31, 2022**

Sabine Parish:

Sabine Law Enforcement District	\$586,011
Sabine Parish Council on Aging	195,337
Sabine Parish Police Jury	781,348
Sabine Parish Sales Tax District 1	97,397
Sabine Parish Sales Tax District 2	292,631
Sabine Parish School Board	1,562,698
Sabine Sub District 11th Judicial Enforcement	101,576
Town of Many	55,336
Town of Zwolle	49,689
Village of Converse	9,737
Village of Florien	15,823
Village of Pleasant Hill	14,077

St. Bernard Parish:

St. Bernard Law Enforcement District	533,657
St. Bernard Parish Police Jury	533,657
St. Bernard Sales Tax Department	3,735,599
St. Bernard Water and Sewer System	533,657

St. Charles Parish:

St. Charles Parish Council	3,609,894
St. Charles Parish School Board	5,414,841

St. Helena Parish:

St. Helena Parish Police Jury	950,250
St. Helena Parish School Board	633,500
Town of Greensburg	15,040
Village of Montpelier	5,049

St. James Parish:

St. James Parish Council	503,123
St. James Parish School Board	1,700,214
Town of Gramercy	150,628
Town of Lutcher	152,422

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA**

**Schedule of Distributions - Cash Basis
For the Period From January 1, 2022,
to December 31, 2022**

St. John the Baptist Parish:

St. John the Baptist Parish Council Sewerage	\$1,380,611
St. John the Baptist Law Enforcement District	690,305
St. John the Baptist Parish Council	1,725,764
St. John the Baptist Parish School Board	3,451,526

St. Landry Parish:

Central St. Landry Economic Development District Opelousas	5,884
City of Eunice	415,386
City of Opelousas	531,060
Grand Coteau Economic Development District	5,841
St. Landry Parish Educational Facility Improvement District	2,145,293
St. Landry Parish Law Enforcement District	1,608,970
St. Landry Parish Road District No. 1	2,935,114
St. Landry Parish School Board	2,145,293
St. Landry Parish Solid Waste Commission	1,716,233
Sunset Economic Development District No. 1	6,058
Town of Arnaudville	48,167
Town of Grand Coteau	34,120
Town of Krotz Springs	21,840
Town of Melville	48,431
Town of Port Barre	75,745
Town of Sunset	185,976
Town of Washington	19,743
Village of Cankton	14,609

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA**

**Schedule of Distributions - Cash Basis
For the Period From January 1, 2022,
to December 31, 2022**

St. Martin Parish:

Breaux Economic District No. 1	\$275
City of Breaux Bridge	408,824
City of St. Martinville	213,821
St. Martin Parish Law Enforcement District	795,850
St. Martin Parish Sales Tax District No. 1	1,092,596
St. Martin Parish Sales Tax District No. 2	145,903
St. Martin Parish School Board	3,163,226
Town of Arnaudville	3,792
Town of Broussard	32,941
Town of Henderson	28,665
Village of Parks	37,216

St. Mary Parish:

City of Morgan City	76,455
St. Mary Parish Law Enforcement	573,846
St. Mary Parish Police Jury	2,008,461
St. Mary Parish Sales Tax Morgan City	76,455
St. Mary Parish School Board	2,180,641
St. Mary Parish Wards 1, 2, 3, 4, 7, and 10	124,515
St. Mary Parish Wards 5 and 8	121,666
St. Mary Parish Wards 6 and 9	18,380

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA**

**Schedule of Distributions - Cash Basis
For the Period From January 1, 2022,
to December 31, 2022**

St. Tammany Parish:

City of Covington	\$703,785
City of Mandeville	1,155,821
City of Slidell	1,322,490
Nord Du Lac Economic Development District	140
St. Tammany Parish Law Enforcement District	2,221,714
St. Tammany Parish School Board	17,773,718
St. Tammany Sales Tax District 3	14,382,523
Town of Abita Springs	137,750
Town of Madisonville	76,618
Town of Pearl River	167,637
Village of Folsom	55,744
Village of Sun	30,932

Tangipahoa Parish:

City of Hammond	808,297
City of Ponchatoula	431,976
Economic Facilities Improvement District	1,980,633
Tangipahoa Fire District No. 1	103,305
Tangipahoa Parish Council	3,961,062
Tangipahoa Parish School Board	7,922,124
Town of Amite City	135,708
Town of Independence	84,379
Town of Kentwood	76,253
Town of Roseland	30,297
Village of Tangipahoa	14,101
Village of Tickfaw	27,047

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA**

**Schedule of Distributions - Cash Basis
For the Period From January 1, 2022,
to December 31, 2022**

Tensas Parish:

Tensas Parish Fire Protection	\$32,289
Tensas Parish Law Enforcement District	32,289
Tensas Parish Police Jury	419,750
Tensas Parish School Board	193,730
Town of Newellton	13,576
Town of St. Joseph	18,552
Town of Waterproof	8,701

Terrebonne Parish:

Terrebonne Parish Law Enforcement Sales Tax	1,650,344
Terrebonne Parish Sales Tax Fund: .50%	1,650,344
Terrebonne Parish Sales Tax Fund: 1.50%	4,951,034
Terrebonne Parish Sales Tax Fund: 1.75%	5,776,207
Terrebonne Parish Sales Tax Fund: 1/2%	1,650,344
Terrebonne Parish Sales Tax Fund: 1/4%	825,173
Terrebonne Parish Sales Tax Fund: 0.5% 4/15	1,650,344

Union Parish:

Town of Bernice	37,105
Town of Farmerville	122,839
Town of Marion	13,421
Union Parish Law Enforcement District	612,693
Union Parish Police Jury	612,693
Union Parish School Board	1,838,080
Village of Junction City	1,324

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA**

**Schedule of Distributions - Cash Basis
For the Period From January 1, 2022,
to December 31, 2022**

Vermilion Parish:

City of Abbeville	\$289,675
City of Kaplan	66,133
Hospital Service District No. 1	304,953
Hospital Service District No. 2	561,689
Town of Delcambre	27,444
Town of Erath	44,541
Town of Gueydan	26,811
Vermilion Parish Law Enforcement District	1,149,475
Vermilion Parish Police Jury	2,298,949
Vermilion Parish School Board	2,298,949
Village of Maurice	116,591

Vernon Parish:

City of Deridder	26,033
City of Leesville	158,244
Town of Hornbeck	11,862
Town of Rosepine	62,945
Vernon Parish Law Enforcement District	728,779
Vernon Parish Police Jury	2,186,337
Vernon Parish School Board	2,915,116
Town of New Llano	65,235

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA**

**Schedule of Distributions - Cash Basis
For the Period From January 1, 2022,
to December 31, 2022**

Washington Parish:

Bogalusa School Board	\$587,861
City of Bogalusa	505,560
Town of Franklinton	138,771
Village of Angie	7,077
Village of Varnado	7,197
Washington Parish Criminal Justice	329,763
Washington Parish Law Enforcement District	534,420
Washington Parish Road Tax	352,717
Washington Parish Sales Tax District No. 1	614,659
Washington Parish Sales Tax District No. 2	821,820
Washington Parish School Board	1,263,547

Webster Parish:

City of Minden	491,663
City of Springhill	220,171
Minden Economic Development 1	70
Minden Economic Development 3	966
Town of Cotton Valley	14,692
Town of Cullen	33,011
Town of Sarepta	19,741
Village of Dixie Inn	7,958
Village of Doyline	16,937
Village of Sibley	62,458
Webster Parish Law Enforcement District	509,735
Webster Parish School Board	2,548,678
Webster Parish School Board District 6	190,260

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA**

**Schedule of Distributions - Cash Basis
For the Period From January 1, 2022,
to December 31, 2022**

West Baton Rouge Parish:	
Parish of West Baton Rouge	\$1,330,996
Riverview Economic Development District	655
West Baton Rouge Parish District No. 1	887,330
West Baton Rouge Parish Fire District No. 1	443,665
West Baton Rouge Parish School Board	1,774,661
West Carroll Parish:	
Town of Oak Grove	27,363
Village of Epps	2,868
Village of Kilbourne	1,443
West Carroll Parish Police Jury	986,171
West Carroll Parish School Board	657,447
West Carroll Parish Sheriffs Office	12,253
West Feliciana Parish:	
Town of St. Francisville	60,332
West Feliciana Parish District No. 1	318,181
West Feliciana Parish Police Jury	358,608
West Feliciana Parish School Board	1,075,825
Winn Parish:	
City of Winnfield	124,126
Winn Parish Law Enforcement District	190,247
Winn Parish Police Jury	380,494
Winn Parish Police Jury Road Tax	190,247
Winn Parish School Board	760,987
	<hr/>
Total Distributions	<u><u>\$617,064,801</u></u>

OTHER REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS

Exhibit A

The following pages contain a report on internal control over financial reporting and on compliance with laws and regulations and other matters required by *Government Auditing Standards*, issued by the Comptroller General of the United States. The report is based on the audit of the financial statements and includes, where appropriate, any significant deficiencies and/or material weaknesses in internal control or compliance and other matters that would be material to the presented financial statements.

June 21, 2023

Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

**COLONEL LAMAR A. DAVIS, DEPUTY SECRETARY
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS, PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Baton Rouge, Louisiana**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the Statement of Fiduciary Assets and Liabilities Arising from Cash Transactions and the Statement of Changes in Fiduciary Assets and Liabilities – Cash Basis of the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund (Fund), a custodial fund within the Louisiana Department of Public Safety and Corrections, Public Safety Services (Public Safety Services), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Fund's financial statements and have issued our report thereon dated June 21, 2023. Our report was modified to include an emphasis of matter paragraph disclosing information that may impact the Fund's ability to continue as a going concern for a reasonable period of time.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Public Safety Services' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Public Safety Services' internal control. Accordingly, we do not express an opinion on the effectiveness of Public Safety Services' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Fund's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Fund's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of Public Safety Service's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Public Safety Service's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

CDS:NM:RR:BQD:aa

MVST 2022