



# Report Highlights

## Louisiana Department of Revenue

MICHAEL J. "MIKE"  
WAGUESPACK, CPA

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### Why We Conducted This Audit

We performed certain procedures at the Louisiana Department of Revenue (LDR) as a part of the Annual Comprehensive Financial Report of the State of Louisiana, the Single Audit of the State of Louisiana, and to evaluate LDR's accountability over public funds for the period July 1, 2022, through June 30, 2023.

### What We Found

- For the second consecutive year, LDR did not maintain adequate controls over payroll processing, which resulted in untimely or lack of certification of time statements by employees and untimely or lack of approval of time statements by supervisors.
- We determined that management has resolved the prior-year finding related to Inadequate Preparation of AFR.
- Financial information relating to the following accounts and disclosures were materially correct, as adjusted: revenues and modified accrual receivables associated with corporate income and franchise tax, individual income tax, sales tax, severance tax, and gasoline and special fuels tax; full accrual receivables; and disclosures associated with refunds payables and tax abatement programs.

View the full report, including management's response, at [www.la.gov](http://www.la.gov).