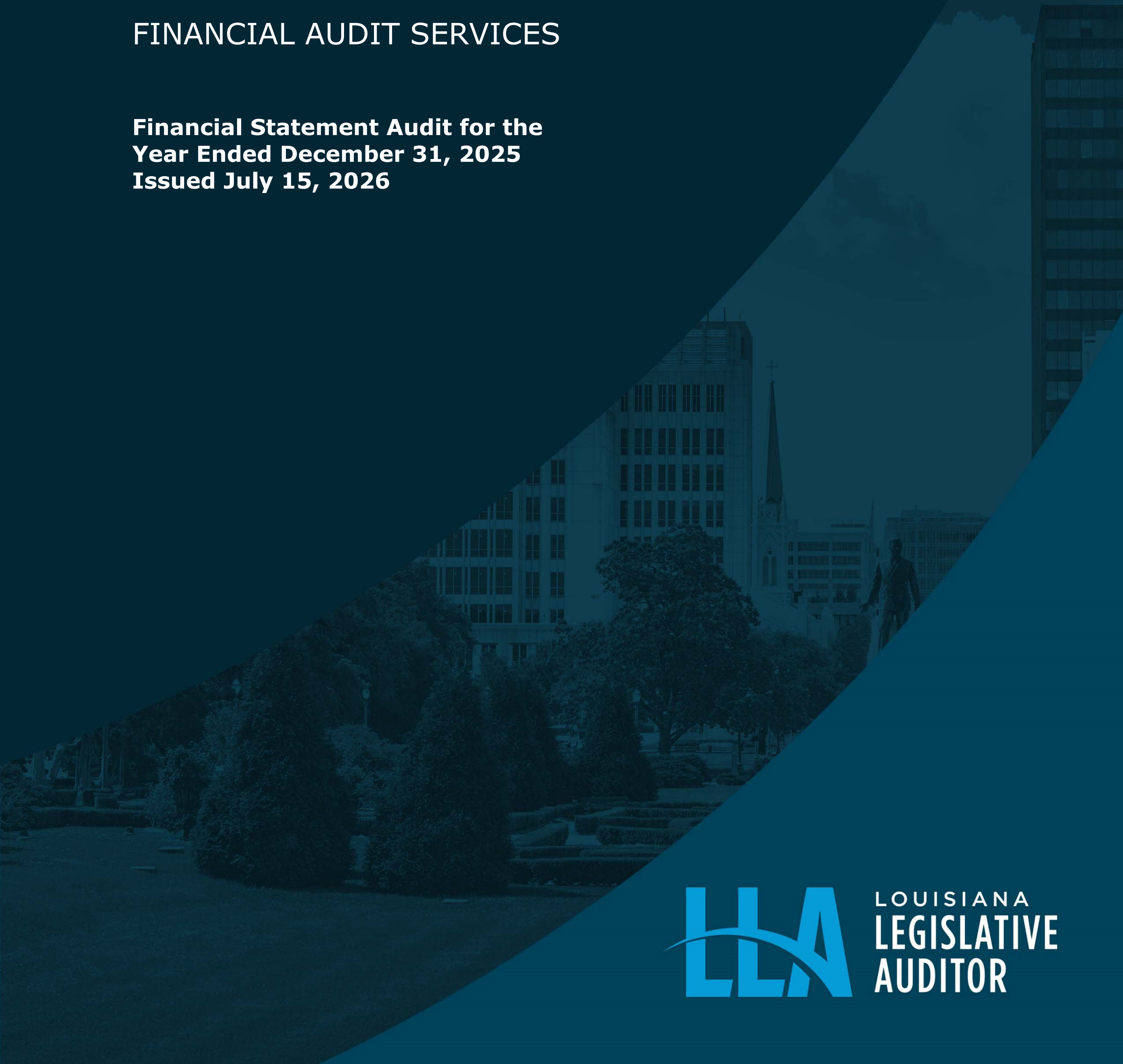
PARISH AND MUNICIPAL MOTOR VEHICLE SALES AND USE TAX ESCROW FUND

STATE OF LOUISIANA

FINANCIAL AUDIT SERVICES

Financial Statement Audit for the Year Ended December 31, 2025
Issued July 15, 2026



LOUISIANA LEGISLATIVE AUDITOR

LOUISIANA LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
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BATON ROUGE, LOUISIANA 70804-9397

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COLONEL ROBERT P. HODGES, 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, 2025, 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, 2025, 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, 2025, 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, 2025. 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 July 14, 2026, 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

KV:LA:RR:BQD:aa

MVST 2025

**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, 2025**

ASSETS	
Cash (note 2)	$49,781,692
LIABILITIES	
Due to taxing bodies and others	$49,781,692

The accompanying notes are an integral part of this statement.

**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 Changes in Fiduciary
Assets and Liabilities - Cash Basis,
For the Year Ended December 31, 2025**

	BALANCE AS OF DECEMBER 31, 2024	ADDITIONS	DEDUCTIONS	BALANCE AS OF DECEMBER 31, 2025
ASSETS				
Cash	$46,712,061	$631,327,968	($628,258,337)	$49,781,692
LIABILITIES				
Due to taxing bodies and others	$46,712,061	$631,327,968	($628,258,337)	$49,781,692

The accompanying notes are an integral part of this statement.

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, 2025, the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund has cash (book balance) totaling $49,781,692. 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 $1,884,775 during calendar year 2025. Board collections are distributed in the month following collection and, therefore, the December 2025 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, 2025.

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, 2025, to December 31, 2025.

Schedule 1

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, 2025, to December 31, 2025

Public Safety Services collection costs	$6,282,583
Louisiana Uniform Local Sales Tax Board	1,884,775
Louisiana Legislative Auditor audit fee	72,000
TAXING AUTHORITY	
Acadia Parish:	
Acadia Law Enforcement District	913,011
Acadia Parish Police Jury	3,074,707
Acadia Parish School Board	2,739,035
City of Basile	716
City of Crowley	599,692
City of Duson	29,280
City of Eunice	33,429
City of Rayne	321,485
Mosquito Control Sales Tax District No. 3	356,377
Town of Church Point	161,761
Town of Iota	54,984
Village of Estherwood	14,628
Village of Mermentau	13,442
Village of Morse	16,583
Allen Parish:	
Allen Parish Law Enforcement District	607,663
Allen Parish Police Jury	425,364
Allen Parish School Board	1,822,979
City of Oakdale	25,224
Town of Elizabeth	10,996
Town of Kinder	63,474
Town of Oberlin	35,319
Village of Reeves	2,762

(Continued)

Schedule 1

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, 2025, to December 31, 2025

Ascension Parish:	
Ascension Parish Law Enforcement District	$2,004,976
Ascension Parish Police Jury	4,026,716
Ascension Parish Sales Tax District No. 2	2,013,303
Ascension Parish School Board	9,199,065
City of Donaldsonville	330,495
City of Gonzales	839,894
East Ascension Parish Drainage District No. 1	2,181,819
Gonzales - Conway Economic Development District	43,886
Gonzales Tanger Mall Development District	227
Town of Sorrento	83,279
West Ascension Hospital Service	116,819
Assumption Parish:	
Assumption Parish Policy Jury	655,559
Assumption Parish Road and Drainage District and Library	641,559
Assumption Parish School Board	1,638,897
Assumption Parish School Board District 1	327,780
Town of Napoleonville	20,999
Avoyelles Parish:	
Avoyelles Parish Law Enforcement District	577,167
Avoyelles Parish Police Jury	1,154,336
Avoyelles Parish School Board	2,020,087
City of Bunkie	124,785
City of Marksville	196,009
Town of Cottonport	87,911
Town of Mansura	52,567
Town of Simmesport	47,621
Village of Hessmer	21,588
Village of Moreauville	33,952
Village of Plaucheville	12,951

(Continued)

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, 2025, to December 31, 2025

Beauregard Parish:	
Beauregard Parish Law Enforcement District	$601,458
Beauregard Parish Police Jury	300,729
Beauregard Parish Sales Tax District No. 1 (Police Jury)	1,958,626
Beauregard Parish School Board	2,386,264
City of Deridder	458,998
Town of Merryville	61,137
Bienville Parish:	
Bienville Parish Policy Jury	456,439
Bienville Parish School Board	912,876
Town of Arcadia	90,018
Town of Gibsland	44,539
Town of Ringgold	43,137
Village of Castor	4,271
Village of Saline	10,189
Bossier Parish:	
Bossier Parish Police Jury	3,334,532
Bossier Parish Police Jury Capital Improvement Fund	1,414,009
Bossier Parish School Board	7,070,047
Bossier Parish Sheriff Capital Projects Fund	606,004
City of Bossier City	3,871,337
City of Shreveport	161,261
Law Enforcement District	1,010,007
Police Jury Special District No. 1	608,174
Town of Benton	139,312
Town of Haughton	352,145
Town of Plain Dealing	32,633

(Continued)

Schedule 1

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, 2025, to December 31, 2025

Caddo Parish:	
Caddo Fire District 1	$561,711
Caddo Fire District 3	313,034
Caddo Law Enforcement	2,066,015
Caddo Parish Sales Tax District No. 1	2,692,778
Caddo Parish School Board	8,854,348
City of Shreveport	11,160,274
North Caddo Hospital District	275,832
Town of Blanchard	116,864
Town of Greenwood	91,303
Town of Mooringsport	13,990
Town of Oil City	14,578
Town of Vivian	108,347
Village of Hosston	8,382
Village of Ida	18,399
Village of Rodessa	2,638
Calcasieu Parish:	
Calcasieu Parish Police Jury Law Enforcement District	4,437,935
Calcasieu Parish Sales Tax District No. 1	3,166,529
Calcasieu Parish Sales Tax District No. 2	2,958,623
Calcasieu Parish Sales Tax District No. 3	4,671
Calcasieu Parish Sales Tax District No. 4	3,584,169
Calcasieu Parish School Board	5,917,248
Calcasieu Parish School Board Salaries	2,958,623
Calcasieu Parish School Board Salaries 2	2,958,623
City of Dequincy	178,107
City of Lake Charles	4,590,263
City of Sulphur	1,408,235
City of Westlake	294,825
Executive Economic Development District	847
Morganfield Economic Development	56,504
Nelson Market Economic Development District	1,201
Town of Iowa	258,643
Town of Vinton	153,634
Westlake Opportunity Zone District	3,206

(Continued)

Schedule 1

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, 2025, to December 31, 2025

Caldwell Parish:	
Caldwell Parish Policy Jury	$942,289
Caldwell Parish School Board	634,531
Town of Columbia	7,031
Village of Grayson	2,475
Catahoula Parish:	
Catahoula Parish Law Enforcement District	300,082
Catahoula Parish Policy Jury	600,164
Catahoula Parish School Board	900,247
Town of Jonesville	35,696
Claiborne Parish:	
Claiborne Parish Hospital Tax	170,675
Claiborne Parish Policy Jury	252,922
Claiborne Parish Policy Jury No. 2	40,962
Claiborne Parish School Board	682,695
Town of Haynesville	129,513
Town of Homer	123,778
Village of Athens	7,818
Village of Junction City	1,472
Concordia Parish:	
Concordia Parish Hospital Service District 1	131,330
Concordia Parish Police Jury	943,470
Concordia Parish School Board	1,050,641
Town of Ferriday	96,343
Town of Vidalia	251,667

(Continued)

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, 2025, to December 31, 2025

DeSoto Parish:	
City of Mansfield	$112,774
DeSoto Parish Law Enforcement District	496,793
DeSoto Parish Police Jury	993,586
DeSoto Parish School Board	2,483,966
South Mansfield	4,059
Town of Keachi	7,543
Town of Logansport	35,598
Town of Stonewall	115,928
Village of Grand Cane	14,537
East Baton Rouge Parish:	
Americana Economic Development District	23,398
Baker School Board	486,706
Central Community School Board	2,505,263
City of Baker	618,267
City of Baton Rouge	9,006,312
City of Central	1,916,969
City of St. George	3,832,968
City of Zachary	1,228,988
East Baton Rouge Parish Road Tax	5,947,904
East Baton Rouge Parish School Board	19,675,057
East Baton Rouge Parish Sewer Improvement	5,947,903
East Baton Rouge Parish Street Improvement	5,947,904
Harveston Economic Development District	294
Parish of East Baton Rouge	7,282,437
Zachary Community Educational Facilities Improvement	812,820
Zachary Community School Board	812,820
East Carroll Parish:	
East Carroll Law Enforcement	156,414
East Carroll Parish Police Jury	64,247
East Carroll Parish School Board	469,243
Town of Lake Providence	106,824

Schedule 1

**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, 2025,
to December 31, 2025**

East Feliciana Parish:	
East Feliciana Parish School Board and Police Jury	$3,039,460
Evangeline Parish:	
City of Ville Platte	205,090
Evangeline Parish School Board	1,834,813
Evangeline Parish School Board/Solid Waste Sales Tax	917,407
Evangeline Parish Sheriff	917,407
Road and Drainage District No. 1	1,423,520
Town of Basile	38,804
Town of Mamou	92,129
Village of Chataignier	9,564
Village of Pine Prairie	44,769
Village of Turkey Creek	20,431
Franklin Parish:	
City of Winnsboro	177,549
Franklin Law Enforcement District	312,847
Franklin Parish Police Jury	938,542
Franklin Parish School Board	1,251,388
Town of Wisner	14,069
Village of Baskin	7,650
Village of Gilbert	11,289
Grant Parish:	
Grant Parish Law Enforcement District	628,238
Grant Parish Police Jury	628,238
Grant Parish School Board	1,256,475
Town of Colfax	37,315
Town of Montgomery	18,441
Town of Pollock	11,099
Village of Creola	3,001
Village of Dry Prong	11,705
Village of Georgetown	12,917

(Continued)

Schedule 1

**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, 2025,
to December 31, 2025**

Iberia Parish:	
City of Jeanerette	$136,376
City of New Iberia	1,361,226
Economic Development District No. 1	66,892
Iberia Parish Law Enforcement District	892,823
Iberia Parish Police Jury (Garbage Recycling)	577,996
Iberia Parish Police Jury (Mosquito)	446,399
Iberia Parish Sales Tax District No. 1	867,042
Iberia Parish Sales Tax District No. 2	314,587
Iberia Parish School Board	3,571,190
New Iberia Hwy 14 Economic Development District	243
Town of Delcambre	19,103
Village of Loreauville	21,159
Iberville Parish:	
18th Judicial Dist	210,415
Iberville Parish	796,392
Iberville Parish Police Jury	563,877
Iberville Parish School Board	1,683,215
Iberville Parish Solid Waste	277,731
Parish of Iberville	841,608
Town of St. Gabriel	132,838
Jackson Parish:	
Jackson Parish Police Jury	281,300
Jackson Parish Road Tax	187,533
Jackson Parish School Board	1,341,445
Town of Chatham	3,648
Town of Eros	4,712
Town of Jonesboro	130,006
Village of Hodge	8,930
Village of Hodge (East)	3,804
Village of Hodge (North)	6,176

(Continued)

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, 2025, to December 31, 2025

Jefferson Parish:	
City of Harahan	$174,063
Jefferson Parish Law Enforcement District	2,669,634
Jefferson Parish School Board	21,357,072
Parish of Jefferson	26,696,340
Jefferson Davis Parish:	
City of Jennings	433,615
Iowa-Lacassine Economic Development District	2,095
Jefferson Davis Parish Jail	556,234
Jefferson Davis Parish Law Enforcement District	554,516
Jefferson Davis Parish School Board	2,218,064
Jefferson Davis Road Sales Tax District 1	1,074,197
Jefferson Davis Sales Tax District No. 1	166,046
Jennings Economic Development District 1	203
Roanoke Economic Development District	195
Town of Elton	50,255
Town of Lake Arthur	129,909
Town of Welsh	190,099
Village of Fenton	17,078

(Continued)

Schedule 1

**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, 2025,
to December 31, 2025**

Lafayette Parish:	
City of Carencro	$806,034
City of Lafayette	7,903,397
City of Scott	976,422
Downtown Economic Development District Lafayette	6,354
Economic Development District Broussard Caff No. 1	33,307
Holy Rosary Economic Development District Lafayette	52
I49 Carencro TIF District	26,443
Lafayette I10 Corridor District Mile Marker 103	1,609
Lafayette Parish Enforcement District No. 1	2,396,247
Lafayette Parish Police Jury	2,396,247
Northway Economic Development District Lafayette	251
Sales Tax Division, Lafayette Parish School Board	8,459,021
Sales Tax Division, Lafayette Parish School Board 02	4,229,510
Sales Tax Division, Lafayette Parish School Board 88	4,229,510
Scott Apollo Development District	48,216
Scott Destination Pointe Development District	403
Town of Broussard	1,773,478
Town of Duson	87,392
Town of Youngsville	2,482,368
University Gateway Economic Development District Lafayette	3,096
Lafourche Parish:	
City of Thibodaux	858,579
Consolidated Sales Tax District A - Road Districts 3, 5, and 6	9,369
Lafourche Parish Law Enforcement District	571,573
Lafourche Parish Law Enforcement Subdistrict 1	2,433,204
Lafourche Parish Levee District	597,294
Lafourche Parish Road Sales Tax District	1,220,725
Lafourche Parish Road Sales Tax District No. 2	8,225
Lafourche Parish Road Sales Tax District No. 4	765,783
Lafourche Parish School Board	6,853,881
Lafourche Parish School Board/Golden Meadow	34,543
North Lafourche Levee District	564,619
North Unincorporated	39
Town of Lockport	98,646

(Continued)

Schedule 1

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, 2025, to December 31, 2025

LaSalle Parish	
LaSalle Parish Law Enforcement District	$248,830
LaSalle Parish Police Jury	248,830
LaSalle Parish School Board	995,317
Town of Jena	93,414
Town of Olla	43,724
Town of Tullos	16,382
Lincoln Parish:	
City of Grambling	119,532
City of Ruston	965,145
Lincoln Parish Police Jury	954,182
Lincoln Parish School Board	3,180,607
Lincoln Parish Sheriff's Department	318,060
Ruston Economic Development District 1	2,862
Sales Tax District No. 1	192,008
Town of Dubach	17,019
Village of Choudrant	87,577
Village of Simsboro	16,947
Livingston Parish:	
City of Denham Springs	329,659
Juban Crossing Economic Development District	21,019
Livingston Parish Law Enforcement Sub District A	2,283,341
Livingston Parish Gravity Drainage District 1	534,014
Livingston Parish Gravity Drainage District 5	434,260
Livingston Parish Gravity Drainage District 6	376,350
Livingston Parish Road Maintenance	4,566,682
Livingston Parish School Board	9,133,364
Livingston Parish School District No. 22	683,901
Livingston Parish School District No. 24	158,843
Livingston Parish School District No. 33	88,131
Livingston Parish Special Sales Tax District 1	2,190,195
Town of Livingston	54,803
Town of Springfield	19,110
Town of Walker	360,515
Village of Albany	27,654

(Continued)

Schedule 1

**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, 2025,
to December 31, 2025**

Madison Parish:	
City of Tallulah	$251,477
Madison Parish Law Enforcement District	122,834
Madison Parish Police Jury	122,834
Madison Parish Sales Tax District	368,503
Madison Parish School District	245,669
Village of Delta	2,145
Village of Richmond	39,441
Morehouse Parish:	
Bastrop Sales Tax District 1	63,074
City of Bastrop	317,591
Law Enforcement Sub District No. 1	437,113
Morehouse Parish Law Enforcement District	296,814
Morehouse Parish Police Jury	296,814
Morehouse Parish Police Jury District 1	14,759
Morehouse Parish School Board	1,187,255
Town of Collinston	9,450
Village of Bonita	8,961
Village of Mer Rouge	20,626
Natchitoches Parish:	
City of Natchitoches	777,572
City of Natchitoches Economic Development District A	17
City of Natchitoches Economic Development District C	1,775
City of Natchitoches Economic Development District D	661
City of Natchitoches Economic Development District E	1,898
City of Natchitoches Economic Development District F	178
District #1 Economic Development District 1	1,681
District #1 Economic Development District 2	10,667
District #1 Economic Development District 3	11,024
District #1 Economic Development District 4	9,219
Natchitoches Parish Law Enforcement District	526,828
Natchitoches Parish School Board	2,623,305
Natchitoches Parish Sales Tax District No. 1	742,389
Town of Campti	43,252
Village of Clarence	7,752
Village of Goldonna	10,906
Village of Natchez	13,396
Village of Robeline	4,038

(Continued)

Schedule 1

**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, 2025,
to December 31, 2025**

Orleans Parish:	
City of New Orleans	$15,308,301
French Quarter Economic Development District	9,092
Orleans Parish School Board	9,184,981
Regional Transit Authority	6,123,320
Ouachita Parish:	
City of Monroe	2,378,723
City of Monroe Fire / Police	466,230
City of Monroe Sewer/Water/Street	951,489
City of West Monroe	862,680
East Ouachita Economic Development District	1,488,742
Monroe City School Board - Special District	475,745
Monroe City School Board 2001 Tax	951,489
Monroe School Board	2,137,226
Ouachita Parish Fire Protection Tax	3,029,525
Ouachita Parish Law Enforcement District	1,768,930
Ouachita Parish School Board 1995	3,318,139
Ouachita Parish School Board No. 1	1,648,740
Ouachita Parish Police Jury	3,029,525
Town of Richwood	41,318
Town of Sterlington	151,612
West Monroe Economic Development District	6,186
West Ouachita Economic Development District	732,658
West Ouachita School District	2,167,131
Plaquemines Parish:	
Plaquemines Parish	1,525,707
Plaquemines Parish School Board	1,907,135
Plaquemines Parish Sheriff Department	79,087

(Continued)

Schedule 1

**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, 2025,
to December 31, 2025**

Pointe Coupee Parish:	
18th Judicial District	$179,912
City of New Roads	109,559
Parish of Pointe Coupee	1,259,305
Pointe Coupee Parish Police Jury	179,901
Pointe Coupee Parish School Board	1,439,207
Town of Fordoche	26,845
Town of Livonia	41,590
Village of Morganza	18,441
Rapides Parish:	
City of Alexandria	2,686,306
City of Pineville	948,314
Fire District 17	67,628
Fire District 18	32,682
Rapides Parish Law Enforcement District	2,058,848
Rapides Parish Sales Tax District 3	1,331,949
Rapides Parish Sales Tax Fund	4,117,696
Rapides Parish School Board	6,176,543
Road District 2B	496,971
Town of Ball	206,456
Town of Boyce	48,282
Town of Cheneyville	11,732
Town of Glenmora	51,405
Town of Lecompte	37,811
Town of Woodworth	162,750
Red River Parish:	
Red River Parish Law Enforcement District	244,842
Red River Parish Police Jury	367,262
Red River Parish School Board	489,684
Town of Coushatta	30,408
Village of Hall Summit	7,979

(Continued)

**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, 2025,
to December 31, 2025**

Richland Parish:	
Richland Parish Law Enforcement District	$331,188
Richland Parish Police Jury	993,564
Richland Parish School Board	1,490,356
Town of Delhi	118,462
Town of Mangham	17,213
Town of Rayville	95,890
Sabine Parish:	
Sabine Law Enforcement District	600,491
Sabine Parish Council on Aging	200,163
Sabine Parish Police Jury	800,654
Sabine Parish Sales Tax District 1	88,207
Sabine Parish Sales Tax District 2	311,894
Sabine Parish School Board	1,601,308
Sabine Sub District 11th Judicial Enforcement	104,085
Town of Many	43,338
Town of Zwolle	60,436
Village of Converse	7,535
Village of Florien	16,567
Village of Pleasant Hill	12,367
St. Bernard Parish:	
St. Bernard Law Enforcement District	453,513
St. Bernard Parish Police Jury	453,513
St. Bernard Sales Tax Department	3,174,597
St. Bernard Water and Sewer System	453,513
St. Charles Parish:	
St. Charles Parish Council	3,310,378
St. Charles Parish School Board	4,965,568
St. Helena Parish:	
St. Helena Parish Police Jury	1,018,351
St. Helena Parish School Board	678,900
Town of Greensburg	18,619
Village of Montpelier	1,861

(Continued)

Schedule 1

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, 2025, to December 31, 2025

St. James Parish:	
St. James Parish Council	$511,285
St. James Parish School Board	1,683,434
Town of Gramercy	128,075
Town of Lutcher	153,324
St. John the Baptist Parish:	
St. John the Baptist Law Enforcement District	552,891
St. John the Baptist Parish Council	1,382,228
St. John the Baptist Parish Council Sewerage	1,105,782
St. John the Baptist Parish School Board	2,764,456
St. Landry Parish:	
Central St. Landry Economic Development District Opelousas	6,412
City of Eunice	412,310
City of Opelousas	406,068
St. Landry Parish Educational Facility Improvement District	2,271,972
St. Landry Parish Law Enforcement District	1,703,978
St. Landry Parish Road District No. 1	3,220,441
St. Landry Parish School Board	2,271,971
St. Landry Parish Solid Waste Commission	1,817,577
Sunset Economic Development District No. 1	3,358
Town of Arnaudville	33,773
Town of Grand Coteau	23,109
Town of Krotz Springs	26,574
Town of Melville	36,938
Town of Port Barre	89,952
Town of Sunset	197,399
Town of Washington	20,070
Village of Cankton	23,163

(Continued)

**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, 2025,
to December 31, 2025**

St. Martin Parish:	
Breaux Economic District #1	$278
City of Breaux Bridge	389,899
City of St. Martinville	236,954
St. Martin Parish Law Enforcement District	841,601
St. Martin Parish Sales Tax District No. 1	1,189,884
St. Martin Parish Sales Tax District No. 2	177,872
St. Martin Parish School Board	3,349,790
Town of Arnaudville	3,110
Town of Broussard	32,700
Town of Henderson	31,625
Village of Parks	30,107
St. Mary Parish:	
City of Franklin	73,998
City of Morgan City	212,008
St. Mary Parish Law Enforcement	595,456
St. Mary Parish Police Jury	2,084,099
St. Mary Parish Sales Tax Morgan City	79,502
St. Mary Parish School Board	2,262,737
St. Mary Parish Wards 1, 2, 3, 4, 7, and 10	130,759
St. Mary Parish Wards 5 and 8	126,593
St. Mary Parish Wards 6 and 9	19,087
Town of Baldwin	22,462

(Continued)

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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, 2025, to December 31, 2025

St. Tammany Parish:	
City of Covington	$678,057
City of Mandeville	1,028,183
City of Slidell	1,431,295
Fremaux Economic Development District	206
St. Tammany Parish Law Enforcement District	2,125,586
St. Tammany Parish School Board	17,004,685
St. Tammany Sales Tax District 3	13,773,356
Town of Abita Springs	144,184
Town of Madisonville	59,273
Town of Pearl River	178,364
Village of Folsom	54,925
Village of Sun	27,323
Tangipahoa Parish:	
City of Hammond	785,573
City of Ponchatoula	419,243
Economic Facilities Improvement District	1,927,707
Tangipahoa Fire District No. 1	113,533
Tangipahoa Parish Council	3,855,413
Tangipahoa Parish School Board	7,710,826
Town of Amite City	157,676
Town of Independence	94,583
Town of Kentwood	77,858
Town of Roseland	42,128
Village of Tangipahoa	12,957
Village of Tickfaw	31,765
Tensas Parish:	
Tensas Parish Fire Protection	28,145
Tensas Parish Law Enforcement District	28,145
Tensas Parish Police Jury	365,885
Tensas Parish School Board	168,870
Tensas Schools Economic Facilities Improvement District	56,290
Town of Newellton	10,609
Town of St. Joseph	17,095
Town of Waterproof	6,616

(Continued)

Schedule 1

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, 2025, to December 31, 2025

Terrebonne Parish:	
Terrebonne Parish Law Enforcement Sales Tax	$1,554,498
Terrebonne Parish Sales Tax Fund: .50%	1,554,498
Terrebonne Parish Sales Tax Fund: 1.50%	4,663,493
Terrebonne Parish Sales Tax Fund: 1.75%	5,440,742
Terrebonne Parish Sales Tax Fund: 1/2%	1,554,498
Terrebonne Parish Sales Tax Fund: 1/4%	777,249
Terrebonne Parish Sales Tax Fund: 0.5% 4/15	1,554,498
Union Parish:	
Town of Bernice	43,202
Town of Farmerville	126,172
Town of Marion	12,344
Union Parish Law Enforcement District	699,907
Union Parish Police Jury	699,907
Union Parish School Board	2,099,720
Village of Junction City	2,142
Vermilion Parish:	
City of Abbeville	317,162
City of Kaplan	75,071
Hospital Service District No. 1	368,875
Hospital Service District No. 2	669,446
Town of Delcambre	56,717
Town of Erath	74,000
Town of Gueydan	30,959
Vermilion Parish Law Enforcement District	1,367,381
Vermilion Parish Police Jury	2,734,761
Vermilion Parish School Board	2,734,762
Village of Maurice	164,819

(Continued)

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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, 2025,
to December 31, 2025

Vernon Parish:	
City of Deridder	$29,508
City of Leesville	143,971
Town of Hornbeck	12,388
Town of New Llano	54,679
Town of Rosepine	61,186
Vernon Parish Law Enforcement District	725,179
Vernon Parish Police Jury	2,175,537
Vernon Parish School Board	2,900,715
Washington Parish:	
Bogalusa School Board	568,001
City of Bogalusa	535,711
Town of Franklinton	118,194
Village of Angie	6,149
Village of Varnado	7,007
Washington Parish Criminal Justice	321,352
Washington Parish Educational Facilities Improvement District	502,878
Washington Parish Law Enforcement District	516,365
Washington Parish Road Tax	340,801
Washington Parish Sales Tax District No. 1	584,147
Washington Parish Sales Tax District No. 2	798,705
Washington Parish School Board	1,212,305

(Continued)

Schedule 1

**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, 2025,
to December 31, 2025**

Webster Parish:	
City of Minden	$456,853
City of Springhill	232,525
Minden Economic Development 1	1,899
Minden Economic Development 3	1,036
Town of Cotton Valley	17,041
Town of Cullen	12,545
Town of Sarepta	24,066
Village of Dixie Inn	6,327
Village of Doyline	18,161
Village of Sibley	79,739
Webster Parish Law Enforcement District	510,818
Webster Parish School Board	2,554,092
Webster Parish School Board District 6	181,249
West Baton Rouge Parish:	
18th Judicial District	235,147
Parish of West Baton Rouge	1,410,801
Riverview Economic Development District	278
West Baton Rouge Parish District No. 1	940,533
West Baton Rouge Parish Fire District No. 1	470,267
West Baton Rouge Parish School Board	1,881,068
West Carroll Parish:	
Town of Oak Grove	30,888
Village of Epps	4,370
Village of Forest	1,673
Village of Kilbourne	3,192
West Carroll Parish Police Jury	933,720
West Carroll Parish School Board	622,480
West Carroll Parish Sheriffs Office	155,620
West Feliciana Parish:	
Town of St. Francisville	58,107
West Feliciana Parish District No. 1	332,050
West Feliciana Parish Police Jury	371,171
West Feliciana Parish School Board	1,113,512

(Continued)

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, 2025, to December 31, 2025

Winn Parish:	
City of Winnfield	$134,527
Village Of Dodson	2,727
Winn Parish Law Enforcement District	199,682
Winn Parish Police Jury	399,365
Winn Parish Police Jury Road Tax	199,682
Winn Parish School Board	798,730
Total Distributions	$628,258,337

(Concluded)

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.

LOUISIANA LEGISLATIVE AUDITOR

MICHAEL J. "MIKE" WAGUESPACK, CPA
LOUISIANA LEGISLATIVE AUDITOR

July 14, 2026

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 ROBERT P. HODGES, 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, 2025, and the related notes to the financial statements, which collectively comprise the Fund's financial statements and have issued our report thereon dated July 14, 2026. 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 or 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

KV:LA:RR:BQD:aa
MVST 2025