



Report Highlights

Louisiana Sales and Use Tax Commission for Remote Sellers

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Why We Conducted This Work

We performed certain procedures at the Louisiana Sales and Use Tax Commission for Remote Sellers (Commission) to evaluate certain controls that the Commission uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2023, through June 30, 2025.

What We Found

- For the second consecutive report, the Commission failed to establish adequate controls over employee benefits to ensure that remittances were made timely to benefit providers.
- We have determined that management has resolved prior-report findings related to Inadequate Controls over Bank Reconciliations, and Noncompliance with State Laws and Regulations over Asset Management, Record Retention, and Training.

View the full report, including management's response, at www.la.gov.