

PARISH AND MUNICIPAL MOTOR VEHICLE  
SALES AND USE TAX ESCROW FUND

STATE OF LOUISIANA



FINANCIAL STATEMENT AUDIT  
FOR THE YEAR ENDED DECEMBER 31, 2021  
ISSUED JULY 6, 2022

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

**FIRST ASSISTANT LEGISLATIVE AUDITOR**  
ERNEST F. SUMMERVILLE, JR., CPA

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

July 1, 2022

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**

**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, 2021, and the 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, 2021, and its collections and distributions made during the year then ended in accordance with the cash basis of accounting described in note 1.

**Basis of 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 (Government Auditing Standards)*, issued by the Comptroller General of the United States. 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, 2021, 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, 2021. 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 auditing standards generally accepted in the United States of America. 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 1, 2022, 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, 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

RJD:NM:RR:EFS:aa

MVST2021

**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, 2021**

**ASSETS**

Cash (note 2)

\$50,677,699

**LIABILITIES**

Due to taxing bodies and others

\$50,677,699

The accompanying notes are an integral part of this statement.



**DEPARTMENT OF PUBLIC SAFETY  
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PARISH AND MUNICIPAL MOTOR VEHICLE  
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**Statement of Changes in Fiduciary  
Assets and Liabilities - Cash Basis,  
For the Year Ended December 31, 2021**

	BALANCE AS OF <u>DECEMBER 31, 2020</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE AS OF <u>DECEMBER 31, 2021</u>
<b>ASSETS</b>				
Cash	\$47,738,328	\$619,196,224	(\$616,256,853)	\$50,677,699
<b>LIABILITIES</b>				
Due to taxing bodies and others	\$47,738,328	\$619,196,224	(\$616,256,853)	\$50,677,699

The accompanying notes are an integral part of this statement.



# NOTES TO THE FINANCIAL STATEMENT

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## 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.

### 2. CASH

At December 31, 2021, the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund has cash (book balance) totaling \$50,677,699. 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 started being withheld from parishes with signed agreements with the Louisiana Uniform Local Sales Tax Board. Board distributions totaled \$1,378,349 during calendar year 2021. Board collections are distributed in the month following the month of collection and, therefore, the December 2021 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, 2021.

## SCHEDULE

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### **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, 2021, to December 31, 2021.



**DEPARTMENT OF PUBLIC SAFETY  
AND CORRECTIONS  
PUBLIC SAFETY SERVICES  
PARISH AND MUNICIPAL MOTOR VEHICLE  
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STATE OF LOUISIANA**

**Schedule of Distributions - Cash Basis  
For the Period From January 1, 2021,  
to December 31, 2021**

Public Safety Services collection costs	\$6,162,569
Louisiana Uniform Local Sales Tax Board	1,378,349
Louisiana Legislative Auditor audit fee	62,150

**TAXING AUTHORITY**

Acadia Parish:

Acadia Law Enforcement District	887,356
Acadia Parish Police Jury	2,984,867
Acadia Parish School Board	2,662,066
City of Basile	2,493
City of Crowley	599,568
City of Duson	5,874
City of Eunice	41,390
City of Rayne	308,242
Mosquito Control Sales Tax District No. 3	345,033
Town of Church Point	160,099
Town of Iota	60,148
Village of Estherwood	13,337
Village of Mermentau	13,004
Village of Morse	13,351

Allen Parish:

Allen Parish Law Enforcement District	627,623
Allen Parish Police Jury	439,336
Allen Parish School Board	1,882,869
City of Oakdale	129,736
Town of Elizabeth	18,645
Town of Kinder	74,450
Town of Oberlin	52,238
Village of Reeves	459

**DEPARTMENT OF PUBLIC SAFETY  
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**Schedule of Distributions - Cash Basis  
For the Period From January 1, 2021,  
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Ascension Parish:

Ascension Parish Law Enforcement District	\$1,913,520
Ascension Parish Police Jury	3,827,040
Ascension Parish Sales Tax District No. 2	1,913,520
Ascension Parish School Board	8,720,576
City of Donaldsonville	349,195
City of Gonzales	717,940
East Ascension Parish Drainage District No. 1	2,046,235
Gonzales Tanger Mall Development District	68
Gonzales - Conway Economic Development District	23,382
Town of Sorrento	69,058
West Ascension Hospital Service	107,695

Assumption Parish:

Assumption Parish Police Jury	613,037
Assumption Parish Road and Drainage District and Library	602,915
Assumption Parish School Board	1,532,592
Assumption Parish School Board District 1	306,518
Town of Napoleonville	15,146

Avoyelles Parish:

Avoyelles Parish Law Enforcement District	605,353
Avoyelles Parish Police Jury	1,210,706
Avoyelles Parish School Board	2,118,734
City of Bunkie	144,475
City of Marksville	209,504
Town of Cottonport	89,321
Town of Mansura	57,585
Town of Simmesport	48,510
Village of Hessmer	25,947
Village of Moreauville	40,584
Village of Plaquemine	5,299

**DEPARTMENT OF PUBLIC SAFETY  
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**Schedule of Distributions - Cash Basis  
For the Period From January 1, 2021,  
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Beauregard Parish:

Beauregard Parish Law Enforcement District	\$676,903
Beauregard Parish Police Jury	338,452
Beauregard Parish Sales Tax District No. 1 (Police Jury)	2,191,071
Beauregard Parish School Board	2,685,874
City of Deridder	531,089
Town of Merryville	70,760

Bienville Parish:

Bienville Parish Police Jury	389,999
Bienville Parish School Board	779,998
Town of Arcadia	141,057
Town of Gibsland	35,554
Town of Ringgold	43,735
Village of Castor	5,800
Village of Saline	5,375

Bossier Parish:

Bossier Parish Police Jury	3,132,614
Bossier Parish Police Jury Capital Improvement Fund	1,371,749
Bossier Parish School Board	6,858,745
Bossier Parish Sheriff Capital Projects Fund	587,892
City of Bossier City	3,842,856
City of Shreveport	228,600
Law Enforcement District	979,821
Police Jury Special District No. 1	574,942
Town of Benton	123,274
Town of Haughton	371,285
Town of Plain Dealing	32,727

**DEPARTMENT OF PUBLIC SAFETY  
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**Schedule of Distributions - Cash Basis  
For the Period From January 1, 2021,  
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Caddo Parish:

Caddo Fire District 1	\$466,173
Caddo Fire District 3	281,905
Caddo Law Enforcement	2,058,293
Caddo Parish Sales Tax District No. 1	2,440,160
Caddo Parish School Board	8,821,255
City of Shreveport	11,574,361
Mall St. Vincent Economic Development	32
North Caddo Hospital District	302,635
Town of Blanchard	110,827
Town of Greenwood	88,648
Town of Mooringsport	11,065
Town of Oil City	25,753
Town of Vivian	136,727
Village of Ida	12,103
Village of Rodessa	2,343

**DEPARTMENT OF PUBLIC SAFETY  
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**Schedule of Distributions - Cash Basis  
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Calcasieu Parish:

Calcasieu Parish Police Jury Law Enforcement District	\$5,506,732
Calcasieu Parish Sales Tax District No. 1	3,923,132
Calcasieu Parish Sales Tax District No. 2	3,671,154
Calcasieu Parish Sales Tax District No. 3	31,137
Calcasieu Parish Sales Tax District No. 4	4,399,551
Calcasieu Parish School Board	7,342,311
Calcasieu Parish School Board Salaries	3,671,154
Calcasieu Parish School Board Salaries 2	3,671,154
City of DeQuincy	217,443
City of Lake Charles	5,763,665
City of Sulphur	1,684,858
Morganfield Economic Development	9,893
Town of Iowa	326,614
Town of Vinton	192,014
Town of Westlake	350,592

Caldwell Parish:

Caldwell Parish Police Jury	859,400
Caldwell Parish School Board	581,420
Town of Columbia	12,331
Village of Grayson	400

Catahoula Parish:

Catahoula Parish Law Enforcement District	281,490
Catahoula Parish Police Jury	562,980
Catahoula Parish School Board	844,471
Town of Jonesville	39,147

**DEPARTMENT OF PUBLIC SAFETY  
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**Schedule of Distributions - Cash Basis  
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Claiborne Parish:	
Claiborne Parish Hospital Tax	\$174,914
Claiborne Parish Police Jury	259,441
Claiborne Parish Police Jury No. 2	41,979
Claiborne Parish School Board	699,655
Town of Haynesville	113,343
Town of Homer	153,069
Village of Athens	5,351
Village of Junction City	1,718
Concordia Parish:	
Concordia Parish Hospital Service District 1	135,308
Concordia Parish Police Jury	915,770
Concordia Parish School Board	1,082,458
Town of Ferriday	127,324
Town of Vidalia	310,087
Vidalia Riverfront Economic Development District	1,387
DeSoto Parish:	
City of Mansfield	138,054
DeSoto Parish Law Enforcement District	490,091
Desoto Parish Police Jury	980,182
Desoto Parish School Board	2,450,455
South Mansfield	4,871
Town of Keachi	9,757
Town of Logansport	37,030
Town of Stonewall	102,827
Village of Grand Cane	7,276

**DEPARTMENT OF PUBLIC SAFETY  
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**Schedule of Distributions - Cash Basis  
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East Baton Rouge Parish:	
Americana Economic Development District	\$15,916
Baker School Board	523,047
Central Community School Board	2,269,595
City of Baker	661,289
City of Baton Rouge	9,192,486
City of Central	1,725,545
City of Zachary	1,193,073
East Baton Rouge Parish Road Tax	5,654,340
East Baton Rouge Parish School Board	18,674,802
East Baton Rouge Sewer Improvement	5,654,341
EBR Parish Street Improvement	5,654,340
Harveston Economic Development District	1,041
Parish of East Baton Rouge	9,951,008
Zachary Community Educational Facilities Improvement	801,919
Zachary Community School Board	801,919
East Carroll Parish:	
East Carroll Law Enforcement	140,898
East Carroll Parish Police Jury	140,898
East Carroll Parish School Board	422,694
Town of Lake Providence	121,609
East Feliciana Parish:	
East Feliciana Parish School Board and Police Jury	2,635,107

**DEPARTMENT OF PUBLIC SAFETY  
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**Schedule of Distributions - Cash Basis  
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Evangeline Parish:

City of Ville Platte	\$232,162
Evangeline Parish School Board	1,757,238
Evangeline Parish School Board/Solid Waste Sales Tax	878,620
Evangeline Parish Sheriff	321,740
Road and Drainage District No. 1	1,349,689
Town of Basile	51,593
Town of Mamou	97,434
Village of Chataignier	8,595
Village of Pine Prairie	31,147
Village of Turkey Creek	24,163

Franklin Parish:

City of Winnsboro	172,415
Franklin Law Enforcement District	306,027
Franklin Parish Police Jury	918,080
Franklin Parish School Board	1,224,106
Town of Wisner	17,387
Village of Baskin	5,741
Village of Gilbert	7,613

Grant Parish:

Grant Parish Law Enforcement District	613,291
Grant Parish Police Jury	613,291
Grant Parish School Board	1,226,581
Town of Colfax	54,983
Town of Montgomery	19,425
Town of Pollock	11,168
Village of Creola	3,446
Village of Dry Prong	18,047
Village of Gerogetown	22,830

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## Iberia Parish:

City of Jeanerette	\$142,658
City of New Iberia	1,348,653
Economic Development District No. 1	47,462
Iberia Parish Law Enforcement District	431,133
Iberia Parish Police Jury (Garbage Recycling)	538,247
Iberia Parish Policy Jury (Mosquito)	431,133
Iberia Parish Sales Tax District No. 2	296,441
Iberia Parish School Board	3,449,063
New Iberia Hwy 14 Economic Development District	605
Town of Delcambre	7,420
Village of Loreauville	27,481

## Iberville Parish:

Iberville Parish	793,852
Iberville Parish Police Jury	561,928
Iberville Parish School Board	1,677,397
Iberville Parish Solid Waste	276,771
Parish of Iberville	838,698
Town of St. Gabriel	130,099

## Jackson Parish:

Jackson Parish Police Jury	246,467
Jackson Parish Road Tax	164,312
Jackson Parish School Board	1,175,917
Town of Chatham	140
Town of Eros	1,065
Town of Jonesboro	112,193
Village of Hodge	8,940
Village of Hodge (East)	2,080
Village of Hodge (North)	3,820

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**Schedule of Distributions - Cash Basis  
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Jefferson Parish:	
Jefferson Parish Law Enforcement District	\$2,526,937
Jefferson Parish School Board	20,215,505
Parish of Jefferson	25,269,382
Jefferson Davis Parish:	
City of Jennings	450,026
Jefferson Davis Parish Jail	554,795
Jefferson Davis Parish Law Enforcement District	554,795
Jefferson Davis Parish School Board	2,219,178
Jefferson Davis Road Sales Tax District 1	1,406,766
Jefferson Davis Sales Tax District No. 1	151,414
Town of Elton	51,867
Town of Lake Arthur	137,090
Town of Welsh	183,167
Village of Fenton	13,057

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**Schedule of Distributions - Cash Basis  
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Lafayette Parish:

Broussard Economic Development District Caff No. 1	\$1,587
City of Carencro	773,028
City of Lafayette	7,223,177
City of Scott	544,912
Downtown Economic Development District Lafayette	16,407
I49 Carencro TIF District	40,971
Lafayette I10 Corridor District Mile Marker 101	2
Lafayette I10 Corridor District Mile Marker 103	868
Lafayette Parish Law Enforcement District No. 1	2,237,784
Lafayette Police Jury	2,237,784
Northway Economic Development District Lafayette	292
Sales Tax Division, Lafayette Parish School Board	7,593,990
Sales Tax Division, Lafayette Parish School Board 02	3,796,995
Sales Tax Division, Lafayette Parish School Board 88	3,796,995
Scott Apollo Development District	24,213
Scott Destination Pointe Development District	299
Town of Broussard	1,250,672
Town of Duson	80,385
Town of Youngsville	2,078,504
Trappey Economic Development District Lafayette	1,214
University Gateway Economic Development District Lafayette	7,163

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## Lafourche Parish:

City of Thibodaux	\$832,430
Consolidated Sales Tax District A - Rd Districts 3, 5, and 6	1,620,847
Lafourche Parish Law Enforcement District	555,144
Lafourche Parish Law Enforcement Subdistrict 1	2,355,232
Lafourche Parish Levee District	626,919
Lafourche Parish Road Sales Tax District No. 2	375,994
Lafourche Parish Road Sales Tax District No. 4	1,711,320
Lafourche Parish School Board	5,555,348
Lafourche Parish School Board/Golden Meadow	38,233
North Lafourche Levee District	536,828
Town of Lockport	102,522

## LaSalle Parish:

LaSalle Parish Law Enforcement District	226,562
LaSalle Parish Police Jury	158,678
LaSalle Parish School Board	1,359,374
Town of Jena	85,790
Town of Olla	30,721
Town of Tullos	12,626

## Lincoln Parish:

City of Grambling	100,828
City of Ruston	916,994
Lincoln Parish Police Jury	830,928
Lincoln Parish School Board	2,769,804
Lincoln Parish Sheriff's Department	276,976
Ruston Economic Development District 1	1,546
Sales Tax District No. 1	162,395
Town of Dubach	18,326
Village of Choudrant	63,251
Village of Simsboro	22,864

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Livingston Parish:

City of Denham Springs	\$396,039
Juban Crossing Economic Development District	27,362
Livingston Parish Law Enforcement Sub District A	2,137,408
Livingston Parish Gravity Drainage District 1	460,802
Livingston Parish Gravity Drainage District 5	378,715
Livingston Parish Gravity Drainage District 6	352,456
Livingston Parish Road Maintenance	4,274,816
Livingston Parish School Board	8,549,632
Livingston Parish School District No. 22	656,458
Livingston Parish School District No. 33	91,046
Livingston Parish Special Sales Tax District 1	2,041,004
Town of Livingston	66,102
Town of Springfield	20,123
Town of Walker	288,038
Village of Albany	25,661

Madison Parish:

City of Tallulah	263,533
Madison Parish Law Enforcement	120,286
Madison Parish Police Jury	120,286
Madison Parish Sales Tax Fund	360,858
Madison Parish School District	240,573
Village of Delta	2,045
Village of Richmond	39,721

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Morehouse Parish:

Bastrop Sales Tax District 1	\$65,970
City of Bastrop	333,163
Law Enforcement Sub District No. 1	434,600
Morehouse Law Enforcement District	299,797
Morehouse Parish Police Jury	299,797
Morehouse Parish Police Jury District 1	15,918
Morehouse Parish School Board	1,199,188
Town of Collinston	5,718
Village of Bonita	7,438
Village of Mer Rouge	33,874

Natchitoches Parish:

City of Natchitoches	850,666
City of Natchitoches Economic Development District A	1,015
Natchitoches Parish Law Enforcement District	529,721
Natchitoches Parish School Board	2,641,510
Natchitoches Sales Tax District No. 1	385,294
Town of Campti	29,218
Village of Clarence	8,685
Village of Goldonna	3,516
Village of Natchez	8,748
Village of Robeline	3,393

Orleans Parish:

City of New Orleans	16,609,254
French Quarter Economic Development District	6,887
Orleans Parish School Board	9,965,552
Regional Transit Authority	6,643,702

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Ouachita Parish:

City of Monroe	\$2,259,846
City of Monroe Fire/Police	442,930
City of Monroe Sewer/Water/Street	903,938
City of Sterlington	157,688
City of West Monroe	825,260
East Ouachita Economic Development District	1,424,079
Monroe City School Board - Special District	451,969
Monroe City School Board 2001 Tax	903,938
Monroe School Board	2,006,060
Ouachita Parish Fire Protection Tax	2,838,985
Ouachita Parish Law Enforcement District	1,652,979
Ouachita Parish School Board No. 1	1,546,795
Ouachita Parish School Board 1995	3,114,419
Ouachita Parish Police Jury	2,838,985
Town of Richwood	41,650
West Monroe Economic Development District	2,076
West Ouachita School District	1,994,353
West Ouachita Economic Development District	670,155

Plaquemines Parish:

Plaquemines Parish	1,495,588
Plaquemines Parish School Board	1,869,484

Pointe Coupee Parish:

City of New Roads	107,512
Parish of Pointe Coupee	1,207,952
Pointe Coupee Parish Police Jury	172,564
Pointe Coupee Parish School Board	1,380,517
Town of Livonia	42,983
Village of Fordoche	27,896
Village of Morganza	11,417

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Rapides Parish:

City of Alexandria	\$2,960,126
City of Glenmora	48,623
City of Pineville	848,742
Fire District 17	90,727
Fire District 18	43,216
Rapides Parish Law Enforcement District	2,182,153
Rapides Parish Sales Tax District 3	1,420,064
Rapides Parish Sales Tax Fund	4,364,306
Rapides Parish School Board	6,546,460
Town of Ball	221,783
Town of Boyce	42,152
Town of Cheneyville	8,948
Town of Lecompte	38,953
Town of Woodworth	143,992

Red River Parish:

Red River Parish Law Enforcement District	233,325
Red River Parish Police Jury	349,988
Red River Parish School Board	466,650
Town of Coushatta	35,526
Village of Hall Summit	8,017

Richland Parish:

Richland Parish Law Enforcement District	317,369
Richland Parish Police Jury	952,108
Richland Parish School Board	1,269,478
Town of Delhi	99,287
Town of Mangham	12,634
Town of Rayville	91,357

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Sabine Parish:

Sabine Law Enforcement District	\$597,551
Sabine Parish Council on Aging	199,184
Sabine Parish Police Jury	796,734
Sabine Parish Sales Tax District 1	98,060
Sabine Parish Sales Tax District 2	299,840
Sabine Parish School Board	1,593,470
Sabine Sub-District 11th Judicial Enforcement	103,576
Town of Many	52,250
Town of Zwolle	67,659
Village of Converse	7,447
Village of Florien	18,265
Village of Pleasant Hill	16,818

St. Bernard Parish:

St. Bernard Law Enforcement District	495,725
St. Bernard Parish Police Jury	495,725
St. Bernard Sales Tax Department	3,470,076
St. Bernard Water and Sewer District	495,725

St. Charles Parish:

St. Charles Parish Council	3,269,082
St. Charles Parish School Board	4,903,624

St. Helena Parish:

St. Helena Parish Police Jury	919,962
St. Helena Parish School Board	613,308
Town of Greensburg	16,057
Village of Montpelier	3,290

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St. James Parish:	
St. James Parish Council	\$463,385
St. James Parish School Board	1,572,547
Town of Gramercy	136,075
Town of Lucher	148,724
St. John the Baptist Parish:	
St. John the Baptist Council Sewerage	1,474,690
St. John the Baptist Law Enforcement District	737,344
St. John the Baptist Parish Council	1,843,362
St. John the Baptist Parish School Board	3,686,724
St. Landry Parish:	
Central St. Landry Economic Development District Opelousas	6,319
City of Eunice	435,399
City of Opelousas	544,603
St. Landry Parish Educational Facility Improvement District	2,150,038
St. Landry Parish Law Enforcement District	1,612,529
St. Landry Parish Road District #1	2,903,956
St. Landry Parish School Board	2,150,038
St. Landry Parish Solid Waste Commission	1,720,031
Sunset Economic Development District No. 1	832
Town of Arnaudville	54,479
Town of Grand Coteau	32,978
Town of Krotz Springs	23,210
Town of Melville	44,809
Town of Port Barre	73,349
Town of Sunset	184,116
Town of Washington	23,077
Village of Cankton	15,167

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St. Martin Parish:

Breaux Economic District #1	\$1,133
City of Breaux Bridge	372,068
City of St. Martinville	209,255
St. Martin Parish Law Enforcement District	765,561
St. Martin Parish Sales Tax District No. 1	1,068,254
St. Martin Parish Sales Tax District No. 2	130,902
St. Martin Parish School Board	3,045,782
Town of Arnaudville	1,978
Town of Broussard	14,224
Town of Henderson	32,989
Village of Parks	30,983

St. Mary Parish:

City of Morgan City	76,447
St. Mary Parish Law Enforcement	574,769
St. Mary Parish Police Jury	2,011,692
St. Mary Parish Sales Tax Morgan City	76,447
St. Mary Parish School Board	1,874,506
St. Mary Parish Wards 1, 2, 3, 4, 7, and 10	132,038
St. Mary Parish Wards 5 and 8	122,587
St. Mary Parish Wards 6 and 9	14,014

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St. Tammany Parish:	
City of Covington	\$726,229
City of Mandeville	1,073,129
City of Slidell	1,395,004
Nord Du Lac Economic Development District	13
St. Tammany Parish Law Enforcement District	2,161,047
St. Tammany Parish School Board	17,288,383
St. Tammany Sales Tax District 3	13,849,538
Town of Abita Springs	128,287
Town of Madisonville	116,237
Town of Pearl River	173,352
Village of Folsom	49,995
Village of Sun	20,691
Tangipahoa Parish:	
City of Hammond	903,386
City of Ponchatoula	438,127
Economic Facilities Improvement District	813,621
Tangipahoa Fire District No. 1	108,702
Tangipahoa Parish Council	3,907,417
Tangipahoa Parish School Board	7,814,835
Town of Amite City	156,307
Town of Independence	130,919
Town of Kentwood	97,110
Town of Roseland	30,325
Village of Tangipahoa	9,513
Village of Tickfaw	27,268

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## Tensas Parish:

Tensas Parish Fire Protection	\$31,120
Tensas Parish Law Enforcement	31,120
Tensas Parish Police Jury	404,562
Tensas Parish School Board	186,720
Town of Newellton	12,446
Town of St. Joseph	19,985
Town of Waterproof	5,194

## Terrebonne Parish:

Terrebonne Parish Law Enforcement Sales Tax	1,459,175
Terrebonne Parish Sales Tax Fund: 0.25%	729,587
Terrebonne Parish Sales Tax Fund: 0.5%	1,459,175
Terrebonne Parish Sales Tax Fund: 1.5%	4,377,525
Terrebonne Parish Sales Tax Fund: 1.75%	5,107,112
Terrebonne Parish Sales Tax Fund: 1/2%	1,459,175
Terrebonne Parish Sales Tax: 0.5% 4/15	1,459,175

## Union Parish:

Town of Bernice	43,746
Town of Farmerville	133,351
Town of Marion	16,439
Union Parish Law Enforcement District	611,845
Union Parish Police Jury	611,845
Union Parish School Board	1,835,534
Village of Junction City	3,635

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Vermilion Parish:

City of Abbeville	\$319,918
City of Kaplan	81,980
Hospital Service District No. 1	343,062
Hospital Service District No. 2	575,275
Town of Delcambre	29,638
Town of Erath	40,451
Town of Gueydan	31,242
Vermilion Parish Law Enforcement District	1,206,300
Vermilion Parish Police Jury	2,412,600
Vermilion Parish School Board	2,412,600
Village of Maurice	107,209

Vernon Parish:

City of Deridder	39,454
City of Leesville	188,416
Town of Hornbeck	14,290
Town of Rosepine	59,578
Vernon Parish Law Enforcement District	754,078
Vernon Parish Police Jury	2,262,233
Vernon Parish School Board	3,016,311
Village of New Llano	62,874

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Washington Parish:

Bogalusa School Board	\$608,191
City of Bogalusa	563,453
Town of Franklinton	133,910
Village of Angie	10,133
Village of Varnado	7,862
Washington Parish Criminal Justice	342,772
Washington Parish Law Enforcement District	552,901
Washington Parish Road Tax	364,914
Washington Parish Sales Tax District 1	627,907
Washington Parish Sales Tax District 2	835,956
Washington Parish School Board	1,292,801

Webster Parish:

City of Minden	521,036
City of Springhill	209,859
Minden Economic Development 1	203
Minden Economic Development 3	563
Town of Cotton Valley	14,516
Town of Cullen	27,025
Town of Sarepta	21,541
Village of Dixie Inn	6,931
Village of Doyline	18,138
Village of Sibley	58,726
Webster Parish Law Enforcement District	501,366
Webster Parish School Board	2,506,828
Webster Parish School Board District 6	197,149

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West Baton Rouge Parish:	
Parish of West Baton Rouge	\$1,285,694
Riverview Economic Development District	50
West Baton Rouge Parish District No. 1	857,129
West Baton Rouge Parish Fire District No. 1	428,564
West Baton Rouge Parish School Board	1,714,258
West Carroll Parish:	
Town of Oak Grove	38,023
Village of Epps	3,871
Village of Kilbourne	866
West Carroll Parish Police Jury	968,890
West Carroll Parish School Board	645,927
West Feliciana Parish:	
Town of St. Francisville	64,053
West Feliciana Parish District No. 1	292,376
West Feliciana Parish Police Jury	342,328
West Feliciana Parish School Board	1,026,982
Winn Parish:	
City of Winnfield	123,682
Winn Parish Law Enforcement District	196,217
Winn Parish Police Jury	392,434
Winn Parish Police Jury Road Tax	196,217
Winn Parish School Board	784,869
	<hr/>
Total Distributions	<u><u>\$616,256,853</u></u>

OTHER REPORT REQUIRED BY  
*GOVERNMENT AUDITING STANDARDS*

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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

July 1, 2022

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, 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, 2021, and the related notes to the financial statements, which collectively comprise the Fund's basic financial statements and have issued our report thereon dated July 1, 2022. 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 the 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

RJD:NM:RR:EFS:aa

MVST2021