



MICHAEL J. "MIKE"
WAGUESPACK, CPA

Report Highlights

Louisiana Tax Commission

Audit Control # 80250019
Financial Audit Services • July 2025

Why We Conducted This Work

We performed certain procedures at the Louisiana Tax Commission (LTC) to evaluate certain controls that LTC 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

- We evaluated controls and transactions relating to assessment fees, payroll and personnel expenditures, travel expenditures, and professional service contract expenditures. We found these controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.
- Based on the results of these procedures, we did not report any findings.

View the full report at www.la.gov.