



# Report Highlights

## Louisiana Tax Commission

Audit Control # 80210025  
Financial Audit Services • May 2021

### Why We Conducted This Work

We performed certain procedures at the Louisiana Tax Commission (LTC) to evaluate certain controls LTC uses to ensure accountability over public funds for the period July 1, 2019, through May 13, 2021.

### What We Found

- We evaluated controls and transactions relating to revenue, payroll expenditures, and non-payroll expenditures including travel expenditures, professional service contracts, and purchase orders.
- Based on the results of these procedures, we determined that the three prior-report findings related to Inadequate Controls over Check Receipts, Inadequate Controls over Travel Expenditures, and Inadequate Controls over LaCarte Card Purchases were resolved. There are no findings reported in the current report.
- We prepared an analysis of assessment fee revenue by fiscal year. Assessment fee revenue increased in fiscal year 2019, as the fee for assessment of insurance companies and financial institutions increased from .015% to .03%. Otherwise, assessment fee revenue has been increasing at a rate of approximately 2-3% over the last five fiscal years.

**Assessment Fee Revenue by Fiscal Year  
Five Year Trend  
(As of May 5, 2021)**



Source: Statewide Accounting System - ISIS

View the full report at [www.lla.la.gov](http://www.lla.la.gov).