



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

November 25, 2013

LOUISIANA TRANSPORTATION AUTHORITY

Approximately 300,000 images of license tags of vehicles that allegedly violated the toll policy along La. 1 near Grand Isle had not been sent to violators for collection as of end of the fiscal year on June 30, according to an audit released Monday by Legislative Auditor Daryl Purpera's office.

The findings were contained in a financial statement audit of the Louisiana Transportation Authority which operates the toll road along La. 1. The Department of Transportation and Development, the agency which oversees the Louisiana Transportation Authority, said the number of images to be processed by June 30 was 278,556.

Auditors said although the 300,000 "violation images" have been processed most remain unbilled, "increasing the risk of these accounts becoming uncollectible." The audit said transportation officials should "design and implement controls to identify, bill and collect all past and current toll revenue violations in a timely manner."

In her response to the audit, DOTD Secretary Sherri LeBas said of the images that have not been billed, 199,723 "are not pursuable" because of the poor image quality, license plates' illegibility, license plates are blocked, the tag is not in the picture, or no registered vehicle owner information could be found in the Office of Motor Vehicles database.

A total of 10,999 toll violation images had been processed by August and 67,834 were being pursued - including sending some to Texas and Mississippi violators. LeBas said DOTD will finish mailing out violation notices to the other 67,834 by the first quarter of 2014.

The 300,000 toll violations first came to light in the authority's audit covering the 2011-12 fiscal year.

The current audit also said that the transportation authority lacks adequate controls "to ensure that all toll revenues are being collected and deposited." Such conditions, the report said, "increase the risk of misappropriation and result in a potential loss of toll revenues."

Of 35 reviewed reconciliations between the tolls and the toll deposits, 26 had a variance exceeding 5 percent and 18 of those were off by 10 percent or more.



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

Auditors said the agency does not define what is considered “an acceptable variance” and does not set sanctions for fraud or unacceptable variance levels. The report said that the reconciliations “were not performed for three months of the fiscal year” that ended June 30.

The report recommended that toll collections be reconciled daily and a procedure should be adopted defining “what is an acceptable variance and prescribe actions to be taken when unacceptable variances are noted.”

LeBas said the agency has taken steps to improve its toll collections.

For more information, contact:

Daryl G. Purpera, CPA, CFE
Legislative Auditor
225-339-3800

On Twitter: Approximately 300,000 license plate images from La. 1 toll plaza not sent to violators for collection