

PARISH AND MUNICIPAL MOTOR VEHICLE SALES AND USE TAX ESCROW FUND

STATE OF LOUISIANA

FINANCIAL AUDIT SERVICES

**Financial Statement Audit for the
Year Ended December 31, 2023
Issued July 3, 2024**

**LOUISIANA LEGISLATIVE AUDITOR
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July 2, 2024

Independent Auditor's Report

**COLONEL ROBERT P. HODGES, 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

Report on the Audit of the Financial Statements***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, 2023, and the related 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, 2023, and its collections and distributions made during the year then ended in accordance with the cash basis of accounting described in note 1.

Basis for 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*, issued by the Comptroller General of the United States (*Government Auditing Standards*). 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, 2023, and the changes in its financial position for the year then ended 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, 2023. 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 GAAS. 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 2, 2024, 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, and 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

KV:NM:RR:BQD:aa

MVST 2023

**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, 2023**

ASSETS

Cash (note 2)	<u>\$42,685,418</u>
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LIABILITIES

Due to taxing bodies and others	<u>\$42,685,418</u>
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The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary
Assets and Liabilities - Cash Basis,
For the Year Ended December 31, 2023**

	BALANCE AS OF DECEMBER 31, 2022	ADDITIONS	DEDUCTIONS	BALANCE AS OF DECEMBER 31, 2023
ASSETS				
Cash	\$47,041,699	\$601,605,665	(\$605,961,946)	\$42,685,418
LIABILITIES				
Due to taxing bodies and others	\$47,041,699	\$601,605,665	(\$605,961,946)	\$42,685,418

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

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. Parish and municipal motor vehicle sales and use tax amounts included in the annual fiscal report for Department of Public Safety and Corrections, Public Safety Services, are also included as part of the fiduciary funds in the Annual Comprehensive Financial report for the State of Louisiana, which is audited annually by the Louisiana Legislative Auditor.

2. CASH

At December 31, 2023, the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund has cash (book balance) totaling \$42,685,418. 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 were withheld from parishes in accordance with signed agreements with the Louisiana Uniform Local Sales Tax Board. Board distributions totaled \$1,515,478 during calendar year 2023. Board collections are distributed in the month following collection and, therefore, the December 2023 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, 2023.

SCHEDULE

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, 2023, to December 31, 2023.

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA**

**Schedule of Distributions - Cash Basis
For the Period From January 1, 2023,
to December 31, 2023**

Public Safety Services collection costs	\$6,059,620
Louisiana Uniform Local Sales Tax Board	1,515,478
Louisiana Legislative Auditor audit fee	67,800

TAXING AUTHORITY

Acadia Parish:

Acadia Law Enforcement District	866,748
Acadia Parish Police Jury	2,929,447
Acadia Parish School Board	2,600,243
City of Basile	4,536
City of Crowley	560,443
City of Duson	18,639
City of Eunice	39,420
City of Rayne	280,515
Mosquito Control Sales Tax District No. 3	342,025
Town of Church Point	146,793
Town of Iota	56,944
Village of Estherwood	16,748
Village of Mermentau	14,462
Village of Morse	14,263

Allen Parish:

Allen Parish Law Enforcement District	579,458
Allen Parish Police Jury	405,620
Allen Parish School Board	1,738,375
City of Oakdale	108,043
Town of Elizabeth	17,022
Town of Kinder	50,175
Town of Oberlin	40,101
Village of Reeves	1,191

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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2023,
to December 31, 2023**

Ascension Parish:

Ascension Parish Law Enforcement District	\$1,950,542
Ascension Parish Police Jury	3,901,084
Ascension Parish Sales Tax District No. 2	1,950,542
Ascension Parish School Board	8,890,334
City of Donaldsonville	284,578
City of Gonzales	767,589
East Ascension Parish Drainage District No. 1	2,097,017
Gonzales Tanger Mall Development District	119
Gonzales - Conway Economic Development District	36,943
Town of Sorrento	94,011
West Ascension Hospital Service	102,873

Assumption Parish:

Assumption Parish Policy Jury	576,886
Assumption Parish Road and Drainage District and Library	565,128
Assumption Parish School Board	1,442,216
Assumption Parish School Board District 1	288,443
Town of Napoleonville	17,507

Avoyelles Parish:

Avoyelles Parish Law Enforcement District	546,466
Avoyelles Parish Police Jury	1,092,934
Avoyelles Parish School Board	1,912,633
City of Bunkie	130,981
City of Marksville	189,974
Town of Cottonport	80,605
Town of Mansura	58,766
Town of Simmesport	43,345
Village of Hessmer	16,386
Village of Moreauville	31,056
Village of Plaucheville	12,725

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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2023,
to December 31, 2023**

Beauregard Parish:	
Beauregard Parish Law Enforcement District	\$585,996
Beauregard Parish Police Jury	292,998
Beauregard Parish Sales Tax District No. 1 (Police Jury)	1,872,516
Beauregard Parish School Board	2,325,567
City of Deridder	487,861
Town of Merryville	60,349
Bienville Parish:	
Bienville Parish Policy Jury	410,377
Bienville Parish School Board	820,754
Town of Arcadia	103,893
Town of Gibsland	35,826
Town of Ringgold	46,684
Village of Castor	3,262
Village of Saline	10,485
Bossier Parish:	
Bossier Parish Police Jury	3,426,457
Bossier Parish Police Jury Capital Improvement Fund	1,448,168
Bossier Parish School Board	7,240,843
Bossier Parish Sheriff Capital Projects Fund	620,643
City of Bossier City	3,898,950
City of Shreveport	252,678
Law Enforcement District	1,034,406
Police Jury Special District No. 1	621,518
Town of Benton	147,744
Town of Haughton	322,073
Town of Plain Dealing	33,839

**DEPARTMENT OF PUBLIC SAFETY
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2023,
to December 31, 2023**

Caddo Parish:

Caddo Fire District 1	\$519,957
Caddo Fire District 3	325,123
Caddo Law Enforcement	2,121,176
Caddo Parish Sales Tax District No. 1	2,730,567
Caddo Parish School Board	9,090,756
City of Shreveport	11,570,189
North Caddo Hospital District	317,903
Town of Blanchard	122,827
Town of Greenwood	94,540
Town of Mooringsport	16,939
Town of Oil City	23,666
Town of Vivian	112,750
Village of Hosston	10,734
Village of Ida	10,603
Village of Rodessa	2,798

**DEPARTMENT OF PUBLIC SAFETY
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2023,
to December 31, 2023**

Calcasieu Parish:

Calcasieu Parish Police Jury Law Enforcement District	\$4,235,337
Calcasieu Parish Sales Tax District No. 1	3,018,985
Calcasieu Parish Sales Tax District No. 2	2,823,558
Calcasieu Parish Sales Tax District No. 3	2,518
Calcasieu Parish Sales Tax District No. 4	3,306,032
Calcasieu Parish School Board	5,647,117
Calcasieu Parish School Board Salaries	2,823,558
Calcasieu Parish School Board Salaries 2	2,823,558
City of Dequincy	165,809
City of Lake Charles	4,334,248
City of Sulphur	1,441,609
City of Westlake	288,510
Morganfield Economic Development	32,694
Nelson Market Economic Development District	97
Town of Iowa	192,179
Town of Vinton	133,047

Caldwell Parish:

Caldwell Parish Policy Jury	834,264
Caldwell Parish School Board	563,373
Town of Columbia	10,608
Village of Grayson	187

Catahoula Parish:

Catahoula Parish Law Enforcement District	310,281
Catahoula Parish Policy Jury	620,563
Catahoula Parish School Board	930,844
Town of Jonesville	29,076

**DEPARTMENT OF PUBLIC SAFETY
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PARISH AND MUNICIPAL MOTOR VEHICLE
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2023,
to December 31, 2023**

Claiborne Parish:	
Claiborne Parish Hospital Tax	\$191,591
Claiborne Parish Policy Jury	271,602
Claiborne Parish Policy Jury No. 2	45,982
Claiborne Parish School Board	766,365
Town of Haynesville	151,363
Town of Homer	172,571
Village of Athens	9,781
Village of Junction City	1,788
Concordia Parish:	
Concordia Parish Hospital Service District 1	130,576
Concordia Parish Police Jury	944,929
Concordia Parish School Board	1,044,610
Town of Ferriday	106,978
Town of Vidalia	254,088
Vidalia Riverfront Economic Development District	2,728
DeSoto Parish:	
City of Mansfield	122,241
DeSoto Parish Law Enforcement District	521,480
DeSoto Parish Police Jury	1,042,960
DeSoto Parish School Board	2,607,402
South Mansfield	4,386
Town of Keachi	8,523
Town of Logansport	35,253
Town of Stonewall	110,742
Village of Grand Cane	8,320

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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2023,
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East Baton Rouge Parish:	
Americana Economic Development District	\$19,499
Baker School Board	474,326
Central Community School Board	2,328,738
City of Baker	595,167
City of Baton Rouge	8,799,724
City of Central	1,786,196
City of Zachary	1,247,134
East Baton Rouge Parish Road Tax	5,731,040
East Baton Rouge Parish School Board	18,911,004
East Baton Rouge Parish Sewer Improvement	5,731,040
East Baton Rouge Parish Street Improvement	5,731,040
Parish of East Baton Rouge	10,559,525
Zachary Community Educational Facilities Improvement	837,920
Zachary Community School Board	837,920
East Carroll Parish:	
East Carroll Law Enforcement	130,730
East Carroll Parish Police Jury	130,730
East Carroll Parish School Board	392,189
Town of Lake Providence	96,138
East Feliciana Parish:	
East Feliciana Parish School Board and Police Jury	2,763,313

**DEPARTMENT OF PUBLIC SAFETY
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2023,
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Evangeline Parish:

City of Ville Platte	\$226,598
Evangeline Parish School Board	1,668,102
Evangeline Parish School Board/Solid Waste Sales Tax	834,051
Evangeline Parish Sheriff	834,052
Road and Drainage District No. 1	1,254,715
Town of Basile	46,796
Town of Mamou	77,684
Village of Chataignier	7,826
Village of Pine Prairie	31,710
Village of Turkey Creek	20,443

Franklin Parish:

City of Winnsboro	163,080
Franklin Law Enforcement District	301,153
Franklin Parish Police Jury	903,460
Franklin Parish School Board	1,204,613
Town of Wisner	14,050
Village of Baskin	5,147
Village of Gilbert	10,602

Grant Parish:

Grant Parish Law Enforcement District	600,450
Grant Parish Police Jury	600,450
Grant Parish School Board	1,200,898
Town of Colfax	46,850
Town of Montgomery	14,669
Town of Pollock	10,710
Village of Creola	8,975
Village of Dry Prong	9,258
Village of Georgetown	12,980

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**Schedule of Distributions - Cash Basis
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Iberia Parish:

City of Jeanerette	\$121,058
City of New Iberia	1,325,540
Economic Development District No. 1	99,930
Iberia Parish Law Enforcement District	455,195
Iberia Parish Police Jury (Garbage Recycling)	595,342
Iberia Parish Police Jury (Mosquito)	455,195
Iberia Parish Sales Tax District No. 2	323,328
Iberia Parish School Board	3,641,560
New Iberia Economic Development District No. 3	66
New Iberia Hwy 14 Economic Development District	1,427
New Iberia Hwy 182 Economic Development District	17
Town of Delcambre	9,147
Village of Loreauville	32,005

Iberville Parish:

Iberville Parish	768,622
Iberville Parish Police Jury	550,787
Iberville Parish School Board	1,644,142
Iberville Parish Solid Waste	271,283
Parish of Iberville	822,070
Town of St. Gabriel	156,006

Jackson Parish:

Jackson Parish Police Jury	246,892
Jackson Parish Road Tax	164,595
Jackson Parish School Board	1,178,186
Town of Chatham	273
Town of Eros	912
Town of Jonesboro	112,272
Village of Hodge	9,254
Village of Hodge (East)	981
Village of Hodge (North)	3,070

**DEPARTMENT OF PUBLIC SAFETY
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Jefferson Parish:	
City of Harahan	\$167,822
Jefferson Parish Law Enforcement District	2,524,828
Jefferson Parish School Board	20,198,631
Parish of Jefferson	25,248,289
Jefferson Davis Parish:	
City of Jennings	358,481
Jefferson Davis Parish Jail	457,507
Jefferson Davis Parish Law Enforcement District	457,507
Jefferson Davis Parish School Board	1,830,027
Jefferson Davis Road Sales Tax District 1	1,179,334
Jefferson Davis Sales Tax District No. 1	124,756
Town of Elton	43,379
Town of Lake Arthur	125,093
Town of Welsh	135,751
Village of Fenton	8,699

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Lafayette Parish:

City of Carencro	\$728,046
City of Lafayette	7,587,488
City of Scott	644,240
Downtown Economic Development District Lafayette	18,291
I49 Carencro TIF District	37,382
Lafayette I10 Corridor District Mile Marker 103	1,126
Lafayette Parish Enforcement District No. 1	2,313,730
Lafayette Parish Police Jury	2,313,730
Northway Economic Development District Lafayette	112
Sales Tax Division, Lafayette Parish School Board	8,180,682
Sales Tax Division, Lafayette Parish School Board 02	4,090,342
Sales Tax Division, Lafayette Parish School Board 88	4,090,342
Scott Apollo Development District	34,450
Scott Destination Pointe Development District	1,737
Town of Broussard	1,747,299
Town of Duson	83,645
Town of Youngsville	2,363,926
Trappey Economic Development District Lafayette	354
University Gateway Economic Development District Lafayette	4,520

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Lafourche Parish:

City of Thibodaux	\$882,108
Consolidated Sales Tax District A - Road Districts 3, 5, and 6	1,447,542
Lafourche Parish Law Enforcement District	541,789
Lafourche Parish Law Enforcement Subdistrict 1	2,275,831
Lafourche Parish Levee District	606,295
Lafourche Parish Road Sales Tax District	106,882
Lafourche Parish Road Sales Tax District No. 2	317,981
Lafourche Parish Road Sales Tax District No. 4	1,566,079
Lafourche Parish School Board	5,538,610
Lafourche Parish School Board/Golden Meadow	35,429
North Lafourche Levee District	525,832
Town of Lockport	110,040

LaSalle Parish

LaSalle Parish Law Enforcement District	264,936
LaSalle Parish Police Jury	264,936
LaSalle Parish School Board	1,364,016
Town of Jena	94,044
Town of Olla	35,542
Town of Tullos	26,663

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Lincoln Parish:

City of Grambling	\$82,633
City of Ruston	949,581
Grambling Economic Development District 1	177
Lincoln Parish Police Jury	903,219
Lincoln Parish School Board	3,010,731
Lincoln Parish Sheriff's Department	301,073
Ruston Economic Development District 1	466
Sales Tax District No. 1	182,886
Town of Dubach	19,745
Village of Choudrant	72,715
Village of Simsboro	25,797

Livingston Parish:

City of Denham Springs	425,700
Juban Crossing Economic Development District	23,393
Livingston Parish Law Enforcement Sub District A	2,156,013
Livingston Parish Gravity Drainage District 1	497,524
Livingston Parish Gravity Drainage District 5	389,376
Livingston Parish Gravity Drainage District 6	344,095
Livingston Parish Road Maintenance	4,312,025
Livingston Parish School Board	8,624,050
Livingston Parish School District No. 22	641,373
Livingston Parish School District No. 24	147,242
Livingston Parish School District No. 33	79,399
Livingston Parish Special Sales Tax District 1	2,062,720
Town of Livingston	60,518
Town of Springfield	13,009
Town of Walker	280,878
Village of Albany	28,264

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Madison Parish:

City of Tallulah	\$224,020
Madison Parish Law Enforcement District	110,606
Madison Parish Police Jury	110,606
Madison Parish Sales Tax District	331,816
Madison Parish School District	221,210
Village of Delta	1,324
Village of Richmond	42,781

Morehouse Parish:

Bastrop Sales Tax District 1	65,444
City of Bastrop	333,112
Law Enforcement Sub District No. 1	439,354
Morehouse Parish Law Enforcement District	301,803
Morehouse Parish Police Jury	301,803
Morehouse Parish Police Jury District 1	15,530
Morehouse Parish School Board	1,207,213
Town of Collinston	8,210
Village of Bonita	5,957
Village of Mer Rouge	36,547

Natchitoches Parish:

City of Natchitoches	728,915
Natchitoches Parish Law Enforcement District	525,187
Natchitoches Parish School Board	2,619,258
Natchitoches Parish Sales Tax District No. 1	758,620
Town of Campti	26,742
Village of Clarence	5,792
Village of Goldonna	9,094
Village of Natchez	6,812
Village of Robeline	4,530

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Orleans Parish:

City of New Orleans	\$15,987,079
French Quarter Economic Development District	8,808
Orleans Parish School Board	9,592,248
Regional Transit Authority	6,394,832

Ouachita Parish:

City of Monroe	2,303,025
City of Monroe Fire/Police	451,393
City of Monroe Sewer/Water/Street	921,210
City of West Monroe	835,350
East Ouachita Economic Development District	1,361,921
Monroe City School Board - Special District	460,605
Monroe City School Board 2001 Tax	921,210
Monroe School Board	2,040,913
Ouachita Parish Fire Protection Tax	2,864,988
Ouachita Parish Law Enforcement District	1,666,472
Ouachita Parish School Board 1995	3,144,334
Ouachita Parish School Board No. 1	1,558,951
Ouachita Parish Police Jury	2,864,988
Town of Richwood	52,758
Town of Sterlington	151,931
Town of Sterlington Economic Development District	229
West Monroe Economic Development District	7,973
West Ouachita Economic Development District	697,663
West Ouachita School District	2,068,260

Plaquemines Parish:

Plaquemines Parish	1,516,862
Plaquemines Parish School Board	1,896,079

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Pointe Coupee Parish:	
City of New Roads	\$114,529
Parish of Pointe Coupee	1,245,485
Pointe Coupee Parish Police Jury	177,927
Pointe Coupee Parish School Board	1,423,412
Town of Fordoche	24,323
Town of Livonia	34,380
Village of Morganza	13,173
Rapides Parish:	
City of Alexandria	2,594,062
City of Pineville	850,304
Fire District 17	81,643
Fire District 18	39,131
Rapides Parish Law Enforcement District	1,895,155
Rapides Parish Sales Tax District 3	1,205,345
Rapides Parish Sales Tax Fund	3,790,310
Rapides Parish School Board	5,685,465
Road District 2B	464,276
Town of Ball	184,263
Town of Boyce	68,923
Town of Cheneyville	5,767
Town of Glenmora	40,972
Town of Lecompte	22,150
Town of Woodworth	156,570
Red River Parish:	
Red River Parish Law Enforcement District	252,360
Red River Parish Police Jury	378,541
Red River Parish School Board	504,720
Town of Coushatta	31,171
Village of Hall Summit	4,941

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Richland Parish:

Richland Parish Law Enforcement District	\$301,895
Richland Parish Police Jury	905,686
Richland Parish School Board	1,207,581
Town of Delhi	119,013
Town of Mangham	14,075
Town of Rayville	81,278

Sabine Parish:

Sabine Law Enforcement District	590,205
Sabine Parish Council on Aging	196,735
Sabine Parish Police Jury	786,939
Sabine Parish Sales Tax District 1	95,391
Sabine Parish Sales Tax District 2	297,511
Sabine Parish School Board	1,573,879
Sabine Sub District 11th Judicial Enforcement	102,303
Town of Many	50,419
Town of Zwolle	59,661
Village of Converse	9,031
Village of Florien	14,393
Village of Pleasant Hill	13,448

St. Bernard Parish:

St. Bernard Law Enforcement District	465,233
St. Bernard Parish Police Jury	465,233
St. Bernard Sales Tax Department	3,256,633
St. Bernard Water and Sewer System	465,233

St. Charles Parish:

St. Charles Parish Council	3,112,037
St. Charles Parish School Board	4,668,054

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St. Helena Parish:	
St. Helena Parish Police Jury	\$879,309
St. Helena Parish School Board	586,206
Town of Greensburg	17,942
Village of Montpelier	4,638
St. James Parish:	
St. James Parish Council	474,614
St. James Parish School Board	1,549,108
Town of Gramercy	122,201
Town of Lutcher	126,809
St. John the Baptist Parish:	
St. John the Baptist Parish Council Sewerage	1,214,213
St. John the Baptist Law Enforcement District	607,107
St. John the Baptist Parish Council	1,517,766
St. John the Baptist Parish School Board	3,035,532

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St. Landry Parish:

Central St. Landry Economic Development District Opelousas	\$9,058
City of Eunice	416,858
City of Opelousas	513,864
Grand Coteau Economic Development District	49
St. Landry Parish Educational Facility Improvement District	2,144,929
St. Landry Parish Law Enforcement District	1,608,696
St. Landry Parish Road District No. 1	2,911,385
St. Landry Parish School Board	2,144,929
St. Landry Parish Solid Waste Commission	1,715,945
Sunset Economic Development District No. 1	2,804
Town of Arnaudville	54,163
Town of Grand Coteau	39,781
Town of Krotz Springs	35,936
Town of Melville	34,308
Town of Port Barre	70,877
Town of Sunset	202,365
Town of Washington	18,946
Village of Cankton	13,109

St. Martin Parish:

City of Breaux Bridge	408,594
City of St. Martinville	200,689
St. Martin Parish Law Enforcement District	792,262
St. Martin Parish Sales Tax District No. 1	1,109,187
St. Martin Parish Sales Tax District No. 2	142,683
St. Martin Parish School Board	3,154,407
Town of Arnaudville	938
Town of Broussard	21,296
Town of Henderson	25,553
Village of Parks	28,458

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St. Mary Parish:

City of Morgan City	\$121,797
St. Mary Parish Law Enforcement	556,202
St. Mary Parish Police Jury	1,946,707
St. Mary Parish Sales Tax Morgan City	73,649
St. Mary Parish School Board	2,113,567
St. Mary Parish Wards 1, 2, 3, 4, 7, and 10	117,857
St. Mary Parish Wards 5 and 8	116,757
St. Mary Parish Wards 6 and 9	19,629

St. Tammany Parish:

City of Covington	696,463
City of Mandeville	1,138,513
City of Slidell	1,273,276
Fremaux Economic Development District	444
St. Tammany Parish Law Enforcement District	2,153,997
St. Tammany Parish School Board	17,231,978
St. Tammany Sales Tax District 3	13,905,120
Town of Abita Springs	143,277
Town of Madisonville	93,248
Town of Pearl River	154,416
Village of Folsom	57,892
Village of Sun	23,926

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Tangipahoa Parish:	
City of Hammond	\$734,818
City of Ponchatoula	361,518
Economic Facilities Improvement District	1,793,604
Tangipahoa Fire District No. 1	85,023
Tangipahoa Parish Council	3,587,209
Tangipahoa Parish School Board	7,174,417
Town of Amite City	128,389
Town of Independence	87,216
Town of Kentwood	59,071
Town of Roseland	24,417
Village of Tangipahoa	11,422
Village of Tickfaw	23,004
Tensas Parish:	
Tensas Parish Fire Protection	27,136
Tensas Parish Law Enforcement District	27,136
Tensas Parish Police Jury	352,769
Tensas Parish School Board	162,817
Town of Newellton	11,314
Town of St. Joseph	11,634
Town of Waterproof	4,710
Terrebonne Parish:	
Terrebonne Parish Law Enforcement Sales Tax	1,487,202
Terrebonne Parish Sales Tax Fund: .50%	1,487,202
Terrebonne Parish Sales Tax Fund: 1.50%	4,461,609
Terrebonne Parish Sales Tax Fund: 1.75%	5,205,210
Terrebonne Parish Sales Tax Fund: 1/2%	1,487,202
Terrebonne Parish Sales Tax Fund: 1/4%	743,601
Terrebonne Parish Sales Tax Fund: 0.5% 4/15	1,487,202

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Union Parish:

Town of Bernice	\$51,460
Town of Farmerville	139,755
Town of Marion	20,972
Union Parish Law Enforcement District	672,173
Union Parish Police Jury	672,173
Union Parish School Board	2,016,518
Village of Junction City	3,085

Vermilion Parish:

City of Abbeville	271,070
City of Kaplan	78,452
Hospital Service District No. 1	338,754
Hospital Service District No. 2	574,383
Town of Delcambre	33,823
Town of Erath	44,427
Town of Gueydan	20,546
Vermilion Parish Law Enforcement District	1,195,563
Vermilion Parish Police Jury	2,391,127
Vermilion Parish School Board	2,391,127
Village of Maurice	124,295

Vernon Parish:

City of Deridder	31,984
City of Leesville	162,294
Town of Hornbeck	12,286
Town of New Llano	63,442
Town of Rosepine	54,812
Vernon Parish Law Enforcement District	720,584
Vernon Parish Police Jury	2,161,751
Vernon Parish School Board	2,882,334

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Washington Parish:	
Bogalusa School Board	\$555,966
City of Bogalusa	457,357
Town of Franklinton	157,466
Village of Angie	7,456
Village of Varnado	6,519
Washington Parish Criminal Justice	307,574
Washington Parish Law Enforcement District	505,424
Washington Parish Road Tax	333,580
Washington Parish Sales Tax District No. 1	585,393
Washington Parish Sales Tax District No. 2	764,750
Washington Parish School Board	1,203,967
Webster Parish:	
City of Minden	512,036
City of Springhill	232,484
Minden Economic Development 1	375
Minden Economic Development 2	1,580
Town of Cotton Valley	16,129
Town of Cullen	18,890
Town of Sarepta	21,639
Village of Dixie Inn	5,665
Village of Doyline	19,167
Village of Sibley	71,713
Webster Parish Law Enforcement District	531,039
Webster Parish School Board	2,655,199
Webster Parish School Board District 6	196,256
West Baton Rouge Parish:	
Parish of West Baton Rouge	1,344,312
West Baton Rouge Parish District No. 1	896,208
West Baton Rouge Parish Fire District No. 1	448,104
West Baton Rouge Parish School Board	1,792,416

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West Carroll Parish:	
Town of Oak Grove	\$29,044
Village of Epps	3,482
Village of Kilbourne	2,401
West Carroll Parish Police Jury	921,096
West Carroll Parish School Board	614,064
West Carroll Parish Sheriffs Office	153,531
West Feliciana Parish:	
Town of St. Francisville	59,205
West Feliciana Parish District No. 1	320,105
West Feliciana Parish Police Jury	359,904
West Feliciana Parish School Board	1,079,710
Winn Parish:	
City of Winnfield	114,658
Winn Parish Law Enforcement District	181,651
Winn Parish Police Jury	363,302
Winn Parish Police Jury Road Tax	181,651
Winn Parish School Board	726,604
	726,604
Total Distributions	\$605,961,946

OTHER REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS

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.

July 2, 2024

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 ROBERT P. HODGES, 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 (*Government Auditing Standards*), 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, 2023, and the related notes to the financial statements, which collectively comprise the Fund's financial statements and have issued our report thereon dated July 2, 2024. 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 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