



Report Highlights

Louisiana Sales and Use Tax Commission for Remote Sellers

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Audit Control # 80230041
Financial Audit Services • July 2024

Why We Conducted This Work

We performed certain procedures at the Louisiana Sales and Use Tax Commission for Remote Sellers (Commission) to evaluate certain controls that the Commission uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2021, through June 30, 2023.

What We Found

- For the second consecutive report, we determined the Commission did not timely complete monthly bank reconciliations for its three bank accounts during fiscal years 2022 and 2023.
- The Commission did not comply with state laws and regulations over asset management, record retention, and training.
- The Commission failed to establish adequate controls over employee benefits to ensure that contributions for retirement, insurance, and deferred compensation were accurate, elections were supported with documentation within the personnel file, and remittances were made in compliance with applicable laws and regulations or other established due dates to benefit providers.
- The Commission resolved the prior-report findings related to Inadequate Assurance over Service Organization Internal Controls and Lack of Written Policies and Procedures.

View the full report, including management's responses, at www.la.gov.