



# Report Highlights

## Louisiana Tax Free Shopping Commission

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### Why We Conducted This Work

We performed certain procedures at the Louisiana Tax Free Shopping Commission (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, 2022.

### What We Found

- The commission did not report nor remit \$149,894 in outstanding checks held for more than a year to the State Treasurer as unclaimed property, resulting in noncompliance with state law. In addition, some of these funds, which were owed to international shoppers for the refund of sales tax on eligible purchases, were spent for operation in times of cash shortage.
- We followed up on the status of prior-report findings and determined that management has resolved the findings related to Lack of Controls over Bank Reconciliations, Untimely Deposits of Fees and Sales Tax Reimbursements, Failure to Certify and Approve Time and Attendance Records, and Required Ethics and Sexual Harassment Training Not Completed.

View the full report, including management's response, at [www.la.gov](http://www.la.gov).