

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, 2024
Issued June 27, 2025**

**LOUISIANA LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

LEGISLATIVE AUDITOR
MICHAEL J. "MIKE" WAGUESPACK, CPA

FIRST ASSISTANT LEGISLATIVE AUDITOR
BETH Q. DAVIS, CPA

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June 25, 2025

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, 2024, 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, 2024, 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, 2024, 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, 2024. 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 June 25, 2025, 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,

A handwritten signature in blue ink, appearing to read 'Mike Waguespack', with a stylized flourish at the end.

Michael J. "Mike" Waguespack, CPA
Legislative Auditor

KV:LA:RR:BQD:aa

MVST 2024

Statement A

**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, 2024**

ASSETS

Cash (note 2)	<u><u>\$46,712,061</u></u>
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LIABILITIES

Due to taxing bodies and others	<u><u>\$46,712,061</u></u>
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The accompanying notes are an integral part of this statement.

**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 Changes in Fiduciary
 Assets and Liabilities - Cash Basis,
 For the Year Ended December 31, 2024**

	BALANCE AS OF DECEMBER 31, 2023	ADDITIONS	DEDUCTIONS	BALANCE AS OF DECEMBER 31, 2024
ASSETS				
Cash	\$42,685,418	\$596,200,232	(\$592,173,589)	\$46,712,061
LIABILITIES				
Due to taxing bodies and others	\$42,685,418	\$596,200,232	(\$592,173,589)	\$46,712,061

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, 2024, the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund has cash (book balance) totaling \$46,712,061. 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 \$1,735,850 during calendar year 2024. Board collections are distributed in the month following collection and, therefore, the December 2024 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, 2024.

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, 2024, to December 31, 2024.

**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, 2024,
to December 31, 2024**

Public Safety Services collection costs	\$5,921,736
Louisiana Uniform Local Sales Tax Board	1,735,850
Louisiana Legislative Auditor audit fee	70,200

TAXING AUTHORITY

Acadia Parish:

Acadia Law Enforcement District	832,043
Acadia Parish Police Jury	2,820,962
Acadia Parish School Board	2,496,130
City of Basile	1,229
City of Crowley	508,656
City of Duson	39,422
City of Eunice	21,068
City of Rayne	284,965
Mosquito Control Sales Tax District No. 3	329,364
Town of Church Point	149,103
Town of Iota	48,681
Village of Estherwood	10,405
Village of Mermentau	13,930
Village of Morse	14,928

Allen Parish:

Allen Parish Law Enforcement District	563,373
Allen Parish Police Jury	394,361
Allen Parish School Board	1,690,118
City of Oakdale	100,084
Town of Elizabeth	17,849
Town of Kinder	56,185
Town of Oberlin	39,679
Village of Reeves	29

**DEPARTMENT OF PUBLIC SAFETY
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2024,
to December 31, 2024**

Ascension Parish:

Ascension Parish Law Enforcement District	\$1,900,077
Ascension Parish Police Jury	3,800,153
Ascension Parish Sales Tax District No. 2	1,900,077
Ascension Parish School Board	8,774,228
City of Donaldsonville	313,933
City of Gonzales	809,519
East Ascension Parish Drainage District No. 1	2,064,067
Gonzales - Conway Economic Development District	39,254
Town of Sorrento	133,162
West Ascension Hospital Service	105,293

Assumption Parish:

Assumption Parish Policy Jury	625,337
Assumption Parish Road and Drainage District and Library	614,297
Assumption Parish School Board	1,563,343
Assumption Parish School Board District 1	312,669
Town of Napoleonville	16,559

Avoyelles Parish:

Avoyelles Parish Law Enforcement District	560,928
Avoyelles Parish Police Jury	1,121,856
Avoyelles Parish School Board	1,963,248
City of Bunkie	116,652
City of Marksville	183,388
Town of Cottonport	78,606
Town of Mansura	80,749
Town of Simmesport	47,088
Village of Hessmer	23,571
Village of Moreauville	37,242
Village of Plaquemine	15,595

**DEPARTMENT OF PUBLIC SAFETY
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2024,
to December 31, 2024**

Beauregard Parish:

Beauregard Parish Law Enforcement District	\$559,074
Beauregard Parish Police Jury	279,537
Beauregard Parish Sales Tax District No. 1 (Police Jury)	1,817,525
Beauregard Parish School Board	2,218,180
City of Deridder	429,430
Town of Merryville	59,441

Bienville Parish:

Bienville Parish Policy Jury	387,749
Bienville Parish School Board	775,499
Town of Arcadia	96,013
Town of Gibsland	37,628
Town of Ringgold	35,130
Village of Castor	4,668
Village of Saline	8,941

Bossier Parish:

Bossier Parish Police Jury	3,298,635
Bossier Parish Police Jury Capital Improvement Fund	1,377,534
Bossier Parish School Board	6,887,672
Bossier Parish Sheriff Capital Projects Fund	590,372
City of Bossier City	3,672,006
City of Shreveport	187,170
Law Enforcement District	983,953
Police Jury Special District No. 1	599,841
Town of Benton	136,511
Town of Haughton	328,005
Town of Plain Dealing	35,587

**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, 2024,
to December 31, 2024**

Caddo Parish:

Caddo Fire District 1	\$501,761
Caddo Fire District 3	300,604
Caddo Law Enforcement	2,020,474
Caddo Parish Sales Tax District No. 1	2,557,231
Caddo Parish School Board	8,659,171
City of Shreveport	11,101,231
North Caddo Hospital District	287,901
Town of Blanchard	126,005
Town of Greenwood	86,359
Town of Mooringsport	14,249
Town of Oil City	19,276
Town of Vivian	111,921
Village of Hosston	5,847
Village of Ida	12,489
Village of Rodessa	3,551

Calcasieu Parish:

Calcasieu Parish Police Jury Law Enforcement District	4,123,390
Calcasieu Parish Sales Tax District No. 1	2,895,909
Calcasieu Parish Sales Tax District No. 2	2,748,927
Calcasieu Parish Sales Tax District No. 3	528
Calcasieu Parish Sales Tax District No. 4	3,212,665
Calcasieu Parish School Board	5,497,854
Calcasieu Parish School Board Salaries	2,748,927
Calcasieu Parish School Board Salaries 2	2,748,927
City of Dequincy	157,399
City of Lake Charles	4,293,917
City of Sulphur	1,322,520
City of Westlake	326,668
Executive Economic Development District	834
Lakefront Economic Development District	86
Morganfield Economic Development	44,886
Nelson Market Economic Development District	330
Town of Iowa	227,072
Town of Vinton	162,141

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PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2024,
to December 31, 2024**

Caldwell Parish:

Caldwell Parish Policy Jury	\$872,200
Caldwell Parish School Board	589,410
Town of Columbia	11,565
Village of Grayson	352

Catahoula Parish:

Catahoula Parish Law Enforcement District	271,418
Catahoula Parish Policy Jury	542,834
Catahoula Parish School Board	814,252
Town of Jonesville	31,151

Claiborne Parish:

Claiborne Parish Hospital Tax	167,640
Claiborne Parish Policy Jury	252,202
Claiborne Parish Policy Jury No. 2	40,234
Claiborne Parish School Board	670,560
Town of Haynesville	100,038
Town of Homer	145,712
Village of Athens	6,433
Village of Junction City	1,270

Concordia Parish:

Concordia Parish Hospital Service District 1	124,608
Concordia Parish Police Jury	843,868
Concordia Parish School Board	996,861
Town of Ferriday	125,357
Town of Vidalia	277,129
Vidalia Riverfront Economic Development District	395

**DEPARTMENT OF PUBLIC SAFETY
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2024,
to December 31, 2024**

DeSoto Parish:

City of Mansfield	\$105,036
DeSoto Parish Law Enforcement District	482,124
DeSoto Parish Police Jury	964,249
DeSoto Parish School Board	2,410,622
South Mansfield	2,813
Town of Keachi	8,220
Town of Logansport	30,357
Town of Stonewall	111,291
Village of Grand Cane	6,632

East Baton Rouge Parish:

Americana Economic Development District	14,911
Baker School Board	451,276
Central Community School Board	2,305,348
City of Baker	564,643
City of Baton Rouge	8,865,482
City of Central	1,757,118
City of Zachary	1,175,155
East Baton Rouge Parish Road Tax	5,875,144
East Baton Rouge Parish School Board	19,636,206
East Baton Rouge Parish Sewer Improvement	5,875,145
East Baton Rouge Parish Street Improvement	5,875,145
Harveston Economic Development District	350
Parish of East Baton Rouge	11,203,603
Zachary Community Educational Facilities Improvement	784,407
Zachary Community School Board	784,407

East Carroll Parish:

East Carroll Law Enforcement	139,234
East Carroll Parish Police Jury	83,234
East Carroll Parish School Board	417,626
Town of Lake Providence	104,195

**DEPARTMENT OF PUBLIC SAFETY
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2024,
to December 31, 2024**

East Feliciana Parish:	
East Feliciana Parish School Board and Police Jury	\$2,740,649
Evangeline Parish:	
City of Ville Platte	187,649
Evangeline Parish School Board	1,573,657
Evangeline Parish School Board/Solid Waste Sales Tax	786,829
Evangeline Parish Sheriff	786,829
Road and Drainage District No. 1	1,183,508
Town of Basile	39,394
Town of Mamou	100,389
Village of Chataignier	11,019
Village of Pine Prairie	27,131
Village of Turkey Creek	21,931
Franklin Parish:	
City of Winnsboro	150,064
Franklin Law Enforcement District	284,896
Franklin Parish Police Jury	854,687
Franklin Parish School Board	1,139,582
Town of Wisner	15,093
Village of Baskin	7,765
Village of Gilbert	7,626
Grant Parish:	
Grant Parish Law Enforcement District	589,357
Grant Parish Police Jury	589,357
Grant Parish School Board	1,178,712
Town of Colfax	39,930
Town of Montgomery	17,122
Town of Pollock	10,174
Village of Creola	3,784
Village of Dry Prong	20,119
Village of Georgetown	19,827

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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2024,
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Iberia Parish:

City of Jeanerette	\$114,108
City of New Iberia	1,215,355
Economic Development District No. 1	75,795
Iberia Parish Law Enforcement District	575,573
Iberia Parish Police Jury (Garbage Recycling)	528,426
Iberia Parish Police Jury (Mosquito)	406,746
Iberia Parish Sales Tax District No. 1	339,259
Iberia Parish Sales Tax District No. 2	286,535
Iberia Parish School Board	3,253,964
New Iberia Hwy 14 Economic Development District	901
Town of Delcambre	12,501
Village of Loreauville	23,724

Iberville Parish:

18th Judicial Dist	83,959
Iberville Parish	759,064
Iberville Parish Police Jury	537,963
Iberville Parish School Board	1,605,861
Iberville Parish Solid Waste	264,967
Parish of Iberville	802,930
Town of St. Gabriel	128,392

Jackson Parish:

Jackson Parish Police Jury	248,337
Jackson Parish Road Tax	165,558
Jackson Parish School Board	1,188,249
Town of Chatham	1,360
Town of Eros	1,285
Town of Jonesboro	106,138
Village of Hodge	8,301
Village of Hodge (East)	1,629
Village of Hodge (North)	4,424

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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2024,
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Jefferson Parish:

City of Harahan	\$188,849
Jefferson Parish Law Enforcement District	2,534,973
Jefferson Parish School Board	20,279,792
Parish of Jefferson	25,349,741

Jefferson Davis Parish:

City of Jennings	412,548
Jefferson Davis Parish Jail	457,479
Jefferson Davis Parish Law Enforcement District	457,479
Jefferson Davis Parish School Board	1,829,915
Jefferson Davis Road Sales Tax District 1	1,117,472
Jefferson Davis Sales Tax District No. 1	139,027
Jennings Economic Development District 1	90
Town of Elton	49,855
Town of Lake Arthur	114,945
Town of Welsh	144,582
Village of Fenton	9,328

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Lafayette Parish:

City of Carencro	\$780,488
City of Lafayette	7,357,491
City of Scott	826,646
Downtown Economic Development District Lafayette	13,738
Economic Development District Broussard Caff No. 1	10,792
I49 Carencro TIF District	16,556
Lafayette I10 Corridor District Mile Marker 103	201
Lafayette Parish Enforcement District No. 1	2,233,481
Lafayette Parish Police Jury	2,233,481
Northway Economic Development District Lafayette	533
Sales Tax Division, Lafayette Parish School Board	7,921,135
Sales Tax Division, Lafayette Parish School Board 02	3,960,568
Sales Tax Division, Lafayette Parish School Board 88	3,960,568
Scott Apollo Development District	48,311
Scott Destination Pointe Development District	838
Town of Broussard	1,663,616
Town of Duson	107,604
Town of Youngsville	2,265,901
University Gateway Economic Development District Lafayette	6,323

Lafourche Parish:

City of Thibodaux	840,493
Consolidated Sales Tax District A - Road Districts 3, 5, and 6	12,876
Lafourche Parish Law Enforcement District	513,502
Lafourche Parish Law Enforcement Subdistrict 1	2,152,272
Lafourche Parish Levee District	555,008
Lafourche Parish Road Sales Tax District	1,083,731
Lafourche Parish Road Sales Tax District No. 2	1,884
Lafourche Parish Road Sales Tax District No. 4	676,798
Lafourche Parish School Board	6,155,962
Lafourche Parish School Board/Golden Meadow	33,235
North Lafourche Levee District	502,612
Town of Lockport	92,996

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LaSalle Parish	
LaSalle Parish Law Enforcement District	\$254,119
LaSalle Parish Police Jury	254,119
LaSalle Parish School Board	1,016,446
Town of Jena	97,508
Town of Olla	35,616
Town of Tullos	14,768
Lincoln Parish:	
City of Grambling	105,790
City of Ruston	985,442
Lincoln Parish Police Jury	860,069
Lincoln Parish School Board	2,866,897
Lincoln Parish Sheriff's Department	286,689
Ruston Economic Development District 1	2,494
Sales Tax District No. 1	162,692
Town of Dubach	13,468
Village of Choudrant	72,520
Village of Simsboro	22,146
Livingston Parish:	
City of Denham Springs	329,125
Juban Crossing Economic Development District	14,267
Livingston Parish Law Enforcement Sub District A	2,115,691
Livingston Parish Gravity Drainage District 1	508,393
Livingston Parish Gravity Drainage District 5	393,225
Livingston Parish Gravity Drainage District 6	335,431
Livingston Parish Road Maintenance	4,231,382
Livingston Parish School Board	8,462,763
Livingston Parish School District No. 22	613,790
Livingston Parish School District No. 24	147,774
Livingston Parish School District No. 33	71,622
Livingston Parish Special Sales Tax District 1	2,025,019
Town of Livingston	55,715
Town of Springfield	18,740
Town of Walker	310,936
Village of Albany	20,455

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Madison Parish:

City of Tallulah	\$198,899
Madison Parish Law Enforcement District	105,116
Madison Parish Police Jury	105,116
Madison Parish Sales Tax District	315,348
Madison Parish School District	210,232
Village of Delta	3,485
Village of Richmond	24,262

Morehouse Parish:

Bastrop Sales Tax District 1	62,230
City of Bastrop	313,218
Law Enforcement Sub District No. 1	431,663
Morehouse Parish Law Enforcement District	295,024
Morehouse Parish Police Jury	295,024
Morehouse Parish Police Jury District 1	16,578
Morehouse Parish School Board	1,180,097
Town of Collinston	7,882
Village of Bonita	12,171
Village of Mer Rouge	20,743

Natchitoches Parish:

City of Natchitoches	787,940
City of Natchitoches Economic Development District E	816
Natchitoches Parish Law Enforcement District	501,612
Natchitoches Parish School Board	2,499,350
Natchitoches Parish Sales Tax District No. 1	687,206
Town of Campti	34,790
Village of Clarence	6,507
Village of Goldonna	10,161
Village of Natchez	12,362
Village of Robeline	4,275

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Orleans Parish:

City of New Orleans	\$15,035,871
French Quarter Economic Development District	11,677
Orleans Parish School Board	9,021,523
Regional Transit Authority	6,014,348

Ouachita Parish:

City of Monroe	2,110,528
City of Monroe Fire / Police	413,664
City of Monroe Sewer/Water/Street	844,211
City of West Monroe	727,729
East Ouachita Economic Development District	1,499,298
Monroe City School Board - Special District	422,106
Monroe City School Board 2001 Tax	844,211
Monroe School Board	1,956,116
Ouachita Parish Fire Protection Tax	2,806,211
Ouachita Parish Law Enforcement District	1,634,775
Ouachita Parish School Board 1995	3,049,882
Ouachita Parish School Board No. 1	1,515,219
Ouachita Parish Police Jury	2,806,211
Town of Richwood	38,708
Town of Sterlington	155,819
Town of Sterlington Economic Development District	1,831
West Monroe Economic Development District	3,993
West Ouachita Economic Development District	638,834
West Ouachita School District	1,881,423

Plaquemines Parish:

Plaquemines Parish	1,608,875
Plaquemines Parish School Board	2,011,094

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Pointe Coupee Parish:

18th Judicial District	\$77,103
City of New Roads	106,740
Parish of Pointe Coupee	1,272,650
Pointe Coupee Parish Police Jury	181,807
Pointe Coupee Parish School Board	1,454,457
Town of Fordoche	28,223
Town of Livonia	45,501
Village of Morganza	14,793

Rapides Parish:

City of Alexandria	2,516,138
City of Pineville	807,200
Fire District 17	75,273
Fire District 18	32,405
Rapides Parish Law Enforcement District	1,812,114
Rapides Parish Sales Tax District 3	1,146,545
Rapides Parish Sales Tax Fund	3,624,227
Rapides Parish School Board	5,436,341
Road District 2B	437,495
Town of Ball	222,874
Town of Boyce	73,905
Town of Cheneyville	5,770
Town of Glenmora	42,439
Town of Lecompte	33,582
Town of Woodworth	160,534

Red River Parish:

Red River Parish Law Enforcement District	242,312
Red River Parish Police Jury	363,468
Red River Parish School Board	484,624
Town of Coushatta	28,120
Village of Hall Summit	7,768

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Richland Parish:

Richland Parish Law Enforcement District	\$284,220
Richland Parish Police Jury	852,660
Richland Parish School Board	1,194,379
Town of Delhi	112,713
Town of Mangham	11,201
Town of Rayville	74,428

Sabine Parish:

Sabine Law Enforcement District	554,075
Sabine Parish Council on Aging	184,692
Sabine Parish Police Jury	738,768
Sabine Parish Sales Tax District 1	87,366
Sabine Parish Sales Tax District 2	281,483
Sabine Parish School Board	1,477,535
Sabine Sub District 11th Judicial Enforcement	96,040
Town of Many	39,564
Town of Zwolle	56,018
Village of Converse	8,246
Village of Florien	19,740
Village of Pleasant Hill	12,150

St. Bernard Parish:

St. Bernard Law Enforcement District	423,290
St. Bernard Parish Police Jury	423,290
St. Bernard Sales Tax Department	2,963,030
St. Bernard Water and Sewer System	423,290

St. Charles Parish:

St. Charles Parish Council	3,117,369
St. Charles Parish School Board	4,676,054

St. Helena Parish:

St. Helena Parish Police Jury	949,074
St. Helena Parish School Board	632,716
Town of Greensburg	16,705
Village of Montpelier	3,662

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St. James Parish:	
St. James Parish Council	\$498,895
St. James Parish School Board	1,598,487
Town of Gramercy	118,682
Town of Lutchet	122,215
St. John the Baptist Parish:	
St. John the Baptist Law Enforcement District	619,593
St. John the Baptist Parish Council	1,548,981
St. John the Baptist Parish Council Sewerage	1,239,184
St. John the Baptist Parish School Board	3,097,961
St. Landry Parish:	
Central St. Landry Economic Development District Opelousas	7,237
City of Eunice	394,841
City of Opelousas	443,534
Grand Coteau Economic Development District	142
Opelousas DDD Economic Development District	237
St. Landry Parish Educational Facility Improvement District	2,029,471
St. Landry Parish Law Enforcement District	1,522,104
St. Landry Parish Road District No. 1	2,853,851
St. Landry Parish School Board	2,029,472
St. Landry Parish Solid Waste Commission	1,623,578
Sunset Economic Development District No. 1	1,196
Town of Arnaudville	41,727
Town of Grand Coteau	20,162
Town of Krotz Springs	27,875
Town of Melville	26,219
Town of Port Barre	73,859
Town of Sunset	160,754
Town of Washington	21,415
Village of Cankton	16,974

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St. Martin Parish:

Breaux Economic District #1	\$79
City of Breaux Bridge	382,316
City of St. Martinville	191,755
St. Martin Parish Law Enforcement District	802,857
St. Martin Parish Sales Tax District No. 1	1,121,486
St. Martin Parish Sales Tax District No. 2	176,061
St. Martin Parish School Board	3,198,001
Town of Arnaudville	4,566
Town of Broussard	29,909
Town of Henderson	31,771
Village of Parks	22,292

St. Mary Parish:

City of Morgan City	206,182
St. Mary Parish Law Enforcement	559,175
St. Mary Parish Police Jury	1,957,113
St. Mary Parish Sales Tax Morgan City	77,315
St. Mary Parish School Board	2,124,866
St. Mary Parish Wards 1, 2, 3, 4, 7, and 10	117,687
St. Mary Parish Wards 5 and 8	119,095
St. Mary Parish Wards 6 and 9	18,574

St. Tammany Parish:

City of Covington	645,750
City of Mandeville	1,041,972
City of Slidell	1,185,857
Fremaux Economic Development District	95
St. Tammany Parish Law Enforcement District	2,053,334
St. Tammany Parish School Board	16,426,676
St. Tammany Sales Tax District 3	13,322,763
Town of Abita Springs	155,885
Town of Madisonville	66,931
Town of Pearl River	172,080
Village of Folsom	54,271
Village of Sun	17,493

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Tangipahoa Parish:

City of Hammond	\$780,615
City of Ponchatoula	366,984
Economic Facilities Improvement District	1,822,228
Tangipahoa Fire District No. 1	87,734
Tangipahoa Parish Council	3,644,455
Tangipahoa Parish School Board	7,288,912
Town of Amite City	114,423
Town of Independence	80,270
Town of Kentwood	77,423
Town of Roseland	33,043
Village of Tangipahoa	11,677
Village of Tickfaw	26,812

Tensas Parish:

Tensas Parish Fire Protection	27,331
Tensas Parish Law Enforcement District	27,331
Tensas Parish Police Jury	355,301
Tensas Parish School Board	163,985
Tensas Schools Economic Facilities Improvement District	51,413
Town of Newellton	9,272
Town of St. Joseph	17,280
Town of Waterproof	9,034

Terrebonne Parish:

Terrebonne Parish Law Enforcement Sales Tax	1,476,465
Terrebonne Parish Sales Tax Fund: .50%	1,476,465
Terrebonne Parish Sales Tax Fund: 1.50%	4,429,397
Terrebonne Parish Sales Tax Fund: 1.75%	5,167,629
Terrebonne Parish Sales Tax Fund: 1/2%	1,476,465
Terrebonne Parish Sales Tax Fund: 1/4%	738,233
Terrebonne Parish Sales Tax Fund: 0.5% 4/15	1,476,465

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Union Parish:

Town of Bernice	\$47,545
Town of Farmerville	129,787
Town of Marion	13,766
Union Parish Law Enforcement District	615,832
Union Parish Police Jury	615,832
Union Parish School Board	1,847,495
Village of Junction City	2,699

Vermilion Parish:

City of Abbeville	280,029
City of Kaplan	73,283
Hospital Service District No. 1	331,497
Hospital Service District No. 2	566,214
Town of Delcambre	41,614
Town of Erath	48,763
Town of Gueydan	20,429
Vermilion Parish Law Enforcement District	1,174,462
Vermilion Parish Police Jury	2,348,924
Vermilion Parish School Board	2,348,924
Village of Maurice	132,403

Vernon Parish:

City of Deridder	28,731
City of Leesville	169,535
Town of Hornbeck	9,881
Town of New Llano	52,144
Town of Rosepine	56,289
Vernon Parish Law Enforcement District	673,846
Vernon Parish Police Jury	2,021,540
Vernon Parish School Board	2,695,386

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Washington Parish:

Bogalusa School Board	\$545,011
City of Bogalusa	480,525
Town of Franklinton	139,300
Village of Angie	9,385
Village of Varnado	7,499
Washington Parish Criminal Justice	304,011
Washington Parish Law Enforcement District	495,464
Washington Parish Road Tax	327,007
Washington Parish Sales Tax District No. 1	567,466
Washington Parish Sales Tax District No. 2	753,394
Washington Parish School Board	1,173,091

Webster Parish:

City of Minden	455,901
City of Springhill	211,199
Minden Economic Development 2	806
Minden Economic Development 3	708
Town of Cotton Valley	12,625
Town of Cullen	18,711
Town of Sarepta	21,321
Village of Dixie Inn	3,617
Village of Doyline	14,975
Village of Sibley	57,572
Webster Parish Law Enforcement District	463,193
Webster Parish School Board	2,315,969
Webster Parish School Board District 6	172,089

West Baton Rouge Parish:

18th Judicial District	93,524
Parish of West Baton Rouge	1,332,783
Riverview Economic Development District	578
West Baton Rouge Parish District No. 1	888,522
West Baton Rouge Parish Fire District No. 1	444,261
West Baton Rouge Parish School Board	1,777,044

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West Carroll Parish:	
Town of Oak Grove	\$29,845
Village of Epps	2,642
Village of Forest	498
Village of Kilbourne	1,776
West Carroll Parish Police Jury	907,372
West Carroll Parish School Board	604,915
West Carroll Parish Sheriffs Office	151,228
West Feliciana Parish:	
Town of St. Francisville	55,781
West Feliciana Parish District No. 1	317,580
West Feliciana Parish Police Jury	355,325
West Feliciana Parish School Board	1,065,977
Winn Parish:	
City of Winnfield	113,070
Winn Parish Law Enforcement District	184,023
Winn Parish Police Jury	368,048
Winn Parish Police Jury Road Tax	184,023
Winn Parish School Board	736,096
	<hr/>
Total Distributions	<u><u>\$592,173,589</u></u>

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.

June 25, 2025

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, 2024, and the related notes to the financial statements, which collectively comprise the Fund's financial statements and have issued our report thereon dated June 25, 2025. 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