## STATE OF LOUISIANA LEGISLATIVE AUDITOR 97900 077

Department of Revenue: Analysis of Program Authority and Performance Data

December 1998



Performance Audit Division

Daniel G. Kyle, Ph.D., CPA, CFE Legislative Auditor

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Bankl G. Kyle, Ph.D., CPA, CPE

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December 1998



Performance Andit Office of Legislative Auditor State of Leadstana

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MARLO COLL PLD. CPA CHE LINES, ATVA 45, EPER

December 9, 1998

The Hanomble Randy L. Dwing, President of the Senate The Honomble H. B. "Hunf" Downar, Jr., Speaker of the Honor of Representatives.

Dear Senator Ewing and Representative Docenet

This report gives the results of our performance ands of our Analysis of Program Analority and Performance Data of the Department of Researce and its statuch baseled conversions, and bits entities. The outh was evolved using provident of This 24 of the Locations Revised Statutes of 1550, as anomaled. In particular, fait and advances requirements of 11.8, 34-527, the Locations Performance And Persona.

The report represents our findings, eccelusions, and recommendations. We have also identified numers for legislative consideration. Appendixes E through G contain the represents of the department, the Lockina The Commension, and the Division of Administration, CORco of Pinning and Didget. It was that this report will be of one to your legislative decisionrealism.

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# Office of Legislative Auditor

December 9, 1998

## Executive Summary

### Department of Revenue: Analysis of Program Authority and Performance Data

For the theory year 1997-69, the legislation authorized the Department of Revenue to speed most plan author to operate its program and the Lonishen Tex Commission. Our audit of the 1997- B consolve backpap polymenaes data from 1964.
<ul> <li>Program minimum, the parameters in the 1997-98 essentise induct any constitutes with state law. However, the measurable holgst program mathematics, which previous early program's legal authority, is not adversp account and complete. Thus, this information in the concentre budget may not be reliable.</li> </ul>
<ul> <li>The Department of Revenue's and the Lowinstern Two Conservation's performance data reported in the 1997-08 research included also apprecision arXiv:a</li></ul>
<ul> <li>Preformence data are not included in the 1997-08 executive budget for the Lowhhen Tex Fuo Shopping Communicativ's activities. This could deervise the program's second with lay.</li> </ul>
<ul> <li>Although the departments have been preaction in its strategic plenting efforts, its 1997/341 and 1997-06 operational plant on an prevelve couples information and predomension tens the averaging efforts and the strategic efforts and the prevention of the equation of the initial value of a department of the strategic efforts in efficiency of an experiment plan, also not a department of theories, and likely it may not be able to a efficiency between the averaging indication of the strategic efforts and the strategic efforts and the experiment indiget.</li> </ul>
<ul> <li>There is some coordination to senser overlap does not exist for four arous which the dependence that exist an entant for possible overlap. The lack of continue or improved coordination may input their functions efficiency and effectiveness.</li> </ul>
<ul> <li>Twenty nine of the dependence's statutarily indirected activities are either elevative implemental. The Department of Herenez and the Lookines Tay Commission laws not represent frace restricts to the high-laws, as interested by how. Without such information, the implement may not be able to make interested decisions or program freeding or service</li> </ul>
14

David G. Kyis, Pk.D., CPA, CPE, Legislative Audior Phone No. (225) 333-3500 Audit Initiation and Objectives The Office of the Lapitalize Author conducted this performance and a of the Department of Revenue (XOR) executive todget program information in sequence to certain sequences of Louising Deviced Partner (U.S.) X-532. This report is one of a period of records on all music reasonity branch downtraves.

The primary objectives of this adds were to:

- Determine if the department's missions and goals as reported in the final year 1997-99 executive budget are consistent with heidelike intern and local activity.
- Determine if the department's ministers, poals, objectives, and performance indicators as reported in the fiscal year 1997-98 morearize hadget are consistent, with exaMinisteria;
- Determine if the department's objectives and performance indicators as reported in the facual year 1997-98 executive budget collectively provide sortial information for decision-making sourcess.
- Identify any programs, functions, and activities within the department that appear to be overlapping, darbicative, or outwooled

There is detain DOR to some, real units, and outles turns that the detain the same of the detain of the detaints of the detaint of the same of the detaints. The detaints are considered and the detaints of the detaints reverses for the same relief of the generational and table. The detaints are represented and tables the detaints of the detaints of

(See nearer 21-52 of the remove)

Four Programs Authorized for the Department of Revenue Planning in Need of Improvement DOE's operational plane for 1997-98 and 1998-99 has one provide the OTDes of Human and Human (HUM-99 has complete information and performance data on the activities of faturated provide the OTDes of the Human (Human Human), and history methyperind in review of this performance data. It performance data to be not constantion evolves of the performance data. DFB may not be able to use the plant to effectively develop the constantive budgets.

DOR and LTC have been preactive with their planning effects by developing managing plann halfout the possage of Act 1686 of 1997. According to OFM reliable, they are availing with DOR and LTC to further refine the managing lines to mere the experiments of AC 1445 and Advergenceve's pidebates. As a neural, DOR and LTC have a good have for internal and operational planning.

(See pages 33-37 of the report.)

Recordensistions

- 2.1 DOB and LTU should revise their procedures and matched to develop their properties of phas in accordance with all of OPD's instructions. *Particularly, the program developition for the Tan* Collection Program theorid include a develop phase of operations that includes the performance of all summerly ensured Witco.
- 2.2 DOIt should catability as internal review process to workly and validate the performance data used in operational plans substrates to OFA. DOR's Internal Audit Distance could possibly validate operational plans and performance data before when before to OFA.
- 2.3 As OPB recommends, DOR and LTC should confaunt improving their strategic plane to comply with Ast 1465 of 1997 sequinoments. The improved strategic plane should be model to perspace the recentration plane and to influence resources.

Program Authorization Is Consistent With State Law Three of the programs' mission and goals in the food year 1997-88 concentre badget are considered with lighthriter intent and light stackers'. The Valitz Administrator Program Bolts a mission and goal is the 1997-88 concentre badget. In definite, the seventhe badget program and/orclassion, which predictor each program's light athority, is not always assess and complex.

(See pages 43-44 of the report 3

Coordination of the Department of Revenue's Activities Four areas within DOR rest or criteria for potential overlap. However, there is none correlation within these areas which may help to preven overlap. Without contrast of improved coordination within them areas, DOR's programs, functions, and activities may not be efficiently and effectively overrited.

(See pages 44-48 of the report.)

Some Program Activities Are Outmoded or Not Insplomented Bail her rogaries ageries is repet to the hydroline robust and the rogaries ageries in seven to the hydroline robust and rogaries. The robust her robust her forder the robust her robust herobust herobust her robust her robust her

Gee pages #3-59 of the report.)

#### Matters for Legislative Consideration

- 3.5 The legislature may wish to further review arous manufaced in Recommendation 3.2 to consure there is adequate coordination. If the certism identifies astiaal overlap, the legislature may wish to direct the department to develop coordinating stanlagtes or coordinate scores entities.
- 3.2 The highlature considers including the Public Administrators Program is a fewtised and with its the Tax Collection Program, it may with to review RAS -1916s. The purpose of this network would be to determine if any menchenostic as exercising relating to the maintenance and accounting of finds molited from viscan mechanism and deposited to the main survay.
- 8.3 After further sevices of these (outmoded) previsions, the legislature may wish to further consider legislation to regard or update statutes related to the netwirks listed in Utdates and 3-3.

#### **Recommendations**

- 3.1 OPD, DOR, and LTC should work together to means that all program authorizations in the movaire budget and the operational plan contain avvauire and complete legal citations.
- 3.2 DOR should continuelly work to improve coordination of all its functions and activities, munchally in the following array:
  - Field addrs.
  - Unclaiment functs
  - Administrative functions of freess management, and training
- 3.3 An required by R.S. 49.191.3(A), and as part of the intensit budget process, DOR and LTC officials, should report any statutorily authorized functions or antividios for which implementing funds were not

appropriated. If there are no unfanded functions or attivities, the Sunset Ferriev Budget Request Forms should reflect this information.

Department of Revenue's Performance Data Need Further Development The fixed per 1977/97 executive budget does not iterapy includate each programs' plana and eccoophilaments within the minimum, partit, objectives, and performance indicators. Is addition, the eccounties budget does not include performance data for the Landsman Tars Free Shapping Programs (LTFFF), As a result, searc of this document may not be able to architecture for department? overall performance or individual pergram references.

There is no overall department relation and goal included in the budget document. The budget start is also do not report minimizes and gaths. Fittelly, once preparent lock a neissien or goals. In addition, for programs with gath, the position for a provide a sense of diarction on how the preparent is to address the minister. Where a register's invition and gath is not preparely distingted, uses of the convertient budget may not understand the preparent's purpose, international start with the sense of the sense of the property.

None of the objective are resemanily or timeboard. In addition, root of the objective are to methy and addition multiple topics. Accordingly, the patternance indicases do not reasons progress traveral objectives. Thus, when childer to by conditiving the objective and indicators, some of the occoursive budget ensemb variants the doperators of spectra sectors is collecting resources for the state, performing correspits and valuation of property tax measurements, and indicators are done and the state of the state.

In solutions, performance measures focus on outputs and net results. There are few input, outcome, efficiency, and quality measures. A complete mix of indicators is necessary to coaluants measure technomens or makin informate basebase desiries.

See pages 61-84 of the report 3

### Recommendations

- 4.1 The LTPSP staff, so well as OPR, DOB, and House Appropriations Committee staff should decide what performance dusa the lightitates needs on the LTTSP, and whether the performance data should be reported in future editions of the executive badest.
- 4.2 DOR, LTC, OPR, and House Appropriations Committee staff aboutd continue in work together to develop a minuten and goals for the avenal department.
- 4.3 DOR, LTC, OPB and House Appropriations Committee staff aboutd controls to work together to develop ministem, polis, objectives, and performance indicates that more catabilithed orising. In addition, physical work synthes to develop a net or performance indicatants to report in the essentional data and executive bodies.
- 4.4 DOR, LTC, OPB and House Appropriations Committee shaft should continue to work together in limit the use of multi-itered objectives in the executive budget.
- 4.5 DOR, LTC, COB, and House Appropriations Committee and should continue to work together to reason that missions are included in futures recentive bulgets and that they are regarizationally scorepible, as well as identify an overall purpose and client protos.
- 4.6 DOR, LTC, OFB, and lineare Appropriations Committee staff should work on enrolling goals that provide a sense of discussion on how the program will address the mission. They should also continue to work together to concer that path continue to be considered with receptant missions.
- 4.7 DOR, LTC, OPB, and House Appropriations Committee staff should work or erauting measurable and functional education. This should include working toward eliminating ediperiors that address multiple topics. They should also continue.

to work together to ensure that objectives are constatent with pails and specify desired end results.

- 4.5 DOR, 13°C, OPT, and Husse Appropriatese Consider and Fund work to spatier to coase performance informers for measure prograss reward the elegistrice. This shead by accompliated by fur development of parameters of pictures. They should also containes to work to spatiers to means that performance indicators contained to the containent with electrices and are ensy to understand.
- 4.9 DOR, LTC, OPB, and House Appropriations Convertines staff should work superhar to cruste sets of performance indicators for all objectives that contain a halaward table of indicator space.

# Chapter 1: Introduction

Audit Initiation and Objectives The Office of the Laplative Audies cookated this performance and to the mandrix holgs regions information to the Department of Review (DDR) is neptone to certain requirements of a 1100 of 1995. This is atomical this state and the by adding Louisian Review Data (DLS) 2422, which could the Louisian Review Data (DLS) 2424, and people field the LLS) addition to the Dispersion of the perturb fload problems, the laplations cound the 'references' and it begins to biddly and had the 'relaw's loging variance's loging biddly and people field and its people and the loging loging and the people field of the loging addition to the laplation of loging loging and the loging loging and the loging loging loging loging loging loging loging the loging loging loging and had the loging loging

This report is one of a series of reports on all executive branch departments adhesising the following objectives:

- Determine if the department's missions and gashs as reported in the flucal year 1997-58 executive budget are consistent with legislative intent and legal surfaceity.
- Determine if the department's missions, goals, abjectives, and performance indicators as repeated in the fload year 1997-58 encreative budget are consistent with catabilithed orderin.
- Determine if the department's objectives and performance indicators as reported in the flocal year 1997-58 executive budget collocitively provide useful information for decision-enalism purposes
- Mentify any programs, facetions, and activities within the department that appear to be excellapping, depletive, or extended

Report Conclusions Lasthiana's BOR is to assess, evaluates, and collect strucrevenue sources analyzed to 1 by law. It also has proteril anthority for endering the alsohia and thinkees external laws through the Office of Alsohia and Thinkees Charrol. Is addition, the Lasthiana Tax Commission (LTC) is response budget and within DOR. LTC is responsible for preference rescription and vocabasis of the operative test sources.

For fixed year J398-1597, the department collected varies types of revenue for the statu and other generatorial resides. Total and collections were over 55 killing. For fixed year 1996, the legislature appropriated to DOR as operating leader of approximately 566 million and authorized over 5,000 perillors.

For budgetary purposes, the department is emposed of four programs within two budget saids. There are also 30 bareds, commissions, and like endines that relate to DOR and LTC. However, the budget does not fund the activities of any of these endines.

DOR's spectralinal plans for 1973-58 and 1985-59 do not periodel ODE's white complex information and performance data as the softwisics of strategories provide using the developing the spectralized plan do not include and the developing the spectralized plan do not include and the environment of the performance data. If the performance data is optimized as the performance data is and include and the developing with the performance data is and the OFB may with the lable to see the plane as an effective hight of developing the optimized of the complexity header.

The department has been proactive and recently revised an earlier strategic plin to meet 1465 of 1997 requirements of Menopeware goldlanes. When strategic plans are folly developed, it makes it earlier to develop complete and social operational plans.

The various program ministens and peaks reported in the 1997/08 conversion's budget are consistent value interlinear servers, some of the concertishy hadger legal elastians for program methemation are and showy account as and complete. As a receipt server of the budget document cances place total reliance on the accentrate of the program accherication.

There are fear areas within DOR that met our criteria for patastial overlap. However, there is some cacelination within these areas, which may help to prevent vectop. Without continued as improved coordination within these areas, DOR's programs, functions, and activities may not be efficiently and effectively appreaded.

Statu her requires agenetis in repart is the legislature wallood archively. Unstand archively any her estimated Havever, the digarizants has an et completely reviewed and repared these conducts. The degenerate leastified 1 angenetis data conducts from the archively thread archively thread and the required. In addition, there are 20 studied and are statustedy authors (h) are more determined. Which is the are contrastly authors (h) are more determined. Which is the are contrastly authors (h) are more determined and here the statusted in the angenetis (h) and here the statusted here are contrastly authors (h) are more determined and here the two make interned decisions as program familing or service delayers.

BODY and LTC's molecuse, public objective, and performance industry in the 1997 of constable hadget do not provide autificiant information to some of Didb. LTC, or of the individual pergrams. It wildling, die externite badget does not individe aut performance data for the Lesbians Tax Prec Mapping Pergrams. It also does not include autoines and protections.

For programs with performance that is the security body, the goals is not periodic associed direction as here the balance of the second second second second second completion, and a non-neural balance of the periodic at the frame the experision, and a control of the periodic at the frame the second sec Accountability Initiatives Article XIV, Section of the 1574 Loninara Contribution receptories due consister banach also 20 forgettenents. State low step that the structure of the neuronic banach of state government interappenets of mate government. Since the recognition and management of mate government. Since the recognition and control of the structure of the effect require is determined to spectra and activities. Structure of the of the structure of the struct

B.N. 24-522 requires the legislative auditor to semanly not reconstruction is to the legislative radius to the auditor effectivenus and efficiency of programs and services that the auditor of the second second second second second programs, and services to auditor the legislation in its bioteching the other with the two longer need that gual. The exists bioteching theory is a second second second second second second function and second second second second second second function of the second second second second second second function of the second secon

Is July 1996, the Office of Lagitative Apadem issued a sport that considered the performance and progeness of Lonisians sing poversesses. That repeat followed up on all reconstructions and the spectromenon solids and stift affect and the spectromenon and the spectromenon solids and stift affect and the spectromenon we toxic-fold to program of approximation to appendix the spectra of the spectra of the spectra of the spectra distance of the spectra of the spectra of the spectra proference on the profession of the spectra of the spectra profession of the spectra of the spectra of the spectra profession of the spectra of the spectr

As part of our continuing efforts to reset the requirements of R.S. 20152, we have issued like report that resentives the legal subority for the department's programs and services. This report also consisten the programs information contained in the fixed year 1997/78 concerner budget and budlis on the need for budget planning. As provincing mentioned, similar performance and reports have busine located on their researche stand dispartneess.

State law (R.S. 46:19) of reg.) also requires agencies to provide the inglicitant with centain information to jurify their minimum in order to continue. This is seferred to as for munch twice process. This process allows the legislature are opportunity well reconsistent to evaluate the securitors of state attained works. Furthermore, size has requires an annual report by department wherescreterion on the department management and program analysis. These reports, required by the previsions of (K-3, S-6, are relicence to as Act 160 requires), bosonne Act 160 de 11022, originally constol that have. This have requires agencies to condexe exclusations and managence of programs, operations, and policies to improve the efficiency, accessing, and efficientwents of the forestructure.

Other performance legislation includes an accountability act for colleges and universities. Also, various agorey performance evided repeats are required to be seleculated with the agorey bodget request, including the Samet Review Budget. Research forms.

Program Budgeting and Strategic Planning Focus on Outcomer An II 4 of the 1927 Enguine Lightlyter's Goniany, which are smethed and concerned (\$2, 55%) and (\$2, 50%) and (\$2, 50\%) and (\$2,

Strategic planning is a process that are ganh and objectives for the frame and strategies for addriving times people and objectives, with an emphasis on two best to non-research. And 1456 of the 1979 Testimation research and the strategies planning process, produce a strategic glasm, and show the to the commensions of interactionation and the appropriate legislation beaming the strategies and the strategies planning commensions. These factors are components of the strategies planning indexema. These factors are components of the strategies planning treeses. Tablikk 1-1 shows have missions, goals, objectives, and performance indicators rular to each other. As can be uses in this widths, the mission 1s the base from which goals are derived. Objectives flow from the goals, and performance indicators flow from the objectives.



Monopoware defines these terms as follows:

- Minimum a brand, comprehensive statement of the organization's purpose. The mission identifies what the organization does not for schore it does it.
- Goale: the general and purposes toward which effort is directed. Goals they when the accuration is point.

- Objectives: specific and measurable targets for accomplishment. Objectives include a depres or type of change and a limetable for second inhumant.
- Performance Indicators: the tools used to reconcer the performance of redicion, programs, and plans.

Farthermore, Monagoware categorizes performance indicators into five types:

- Impart indicators measure increase allocation and domand for services. Ecomplex of input indicators are budget allocations and atamber of full-time equivalent combineers.
- Output indicators measure the annual of products or services provided or the number of contents nervel. Examples of orages indicators include the number of students encoded is an affit education course, the number of successful given to children, and the number of million of reads resulting.
- Obsense indicatory measure results and summ. program impacts in program impacts. Transports of weather and effectiveness. Transports of the result and version while recordening and not obsense outpace and the change in the highway chain rate. Observes eitherities rate the mean impactant proferences resonance because they show whether or net expected rends are being as believed.
- Efficiency indicators measure productivity and conefficiences. They relies the cost of providing movies or exclusivity areads. Examples of efficiency indicators include the cost per studies remained in easight relations costs, the best corequesty rate as holds relation (see the second periods).
- Quality indicators measure effectiveness in receiping the expectations of contenersy, tablebidden, and other prough. Exception of quality indication include the member of defect-free reports compared to the number of reports produced, the accordination of multisation or programm, and the number of constrain comparison filled.

Monogeneous the points of the benefits of gregoms helpering, According to Managenery, preprint helpering streamlanes the bedget process. Monogeness or the says that gregoms helpering poperts quality sumanizes for Maching managers more helperary facelistic while maintaining and the the poperties helpering population and the population mode at the population helpering population and anoth the population helpering and another population helpering population and an oth population helpering population while fitting another helpering population and another population while fitting another the population and population of the population when the population of the population of

The reced for necessatability in government operations in gaining necessflow the Associativity and internationality. According to a recent respect issued by the U Mard States Control Hospitzeric State (Section 2014) and States Control Hospitzeric State (Sections 2014) and States Control Hyst. This is transitivity and the state of hysteric Hospitzeric International States. The travest the class sector is the state on physical states are also provide the states of hysteric Hospitzeric International States (Control New Zonton), and the Chand Kinghon that are also provide states and the states of the states of the states (Control New Zonton), and the Chand Kinghon that are also provide states of the states of the states of the states of the states (Control New Zonton).

In Limitiana, the 1996 general appropriation bill and reaching act included program development for the fast time. The 1997 general appropriate hill fall and includes hy performance indicators. For fixed year 1997-98, this information is presented for informational payments early. However, it that faure, it will surve as a starting point for the fall implementation of performance hand backetine.

According to Art. 1468 of the 1099 Regular Legislative Strains, which annoted and second RS. 3967, http://docides. and key particulation and and the second regular second Appropriations. Are 1418 to include in the approxy appropriation. In addition, each approxy will be required a payment and proferences represent reputs. The atomic's appropriations will be isosoft conditioned spon the approxy regularing and submitting these trents. Executive Budget Is Basis for General Appropriations Act Article VR, bettelse 11(A) of the Loaking Constitution requires the povernee to selenia a budget codenate to the legislature due sees freeh the state expenditorum for the next facult year. This budget colimate, the essentive budget<sup>2</sup>, must include recommendations for appropriations from the state general famil, dedisated facult, and act<sup>2</sup>-guorentied fluids.

Act 1483 of the 1997 Repair Legislative Session annoted and neuranal R.S. 2026 to separe the executive holget to be configured in a forwart the identity presents and highlights the programs specified by take provemant. This statute also requires the executive behavior to include:

- as outline of the spency's programmatic structure, which should include an iteraturation of all programs with a clear description of the key objective or objectives of and program;
- (2) clearly defined indicators of the gametity and quality of performance of the key objective or objectives of each program and a listing of the key indicators of performance in architecting program objectives; and
- (2) a description of the major programmatic and financial changes by program or budget unit for the canadae fixed year.

OP35 develops the executive holget based on voluminous material contained is various documents prepared by the departments as gainst effekt badget requests. The badget request packages are made up of size separate components, which are listed as follows. These packages contain both financial and program information.

> Operational plane desired dia vasione perguran within total expection. And 143%, which the memodul and momental other pretimen of Title 23, regulars carb backgar action southed spectroscolog them as a part offic hadgar sequent. Operational plane alion report program. missione, goals, objectiven, and performance inducance Operational planes are donted from long-mage stranging planes. Operational planes alive donted for the spectral sequences of particular sequences of the spectral sequences of the spectral planes. Operational donting a given operational worked.

<sup>&</sup>lt;sup>1</sup> The governor also submits a capital onfity bulget. However, the scope of this aufit, includes only the executive bulget.

- Existing operating budgets describe the initial operating budgets an adjusted for actions taken by the Actual Legislative Committee on the Budget, the Interim Unsequence Neural, the Initiality, and/or the government.
- Condination budgets describe the level of familing for each budget with the refinet the resources resconstry to eary an all relating programs and functions at the budget empowers inside any adjustments recovery due to the increased out of avoid on the second in a result budget empowers inside any adjustments recovery and the second out of avoid on the second and results for the due to paper or distribution of the level of the second out of avoid on the second results of the second out of avoid on the second results of the second out of avoid out of the second results of the second out of avoid out of the second results of the second out of the second out of the conditionation budgets penalty means information.
- Technicallother adjustment packages allow for the trender of programs or functions from certain agencies or departments to other agreesies or departments. However, total overall sciences and expenditures cannot be increased. The technical/index adjustment mechane also certain resume information.
- New or expanded service respects an obligat to periodic silomation should be cert of new and/or expanded services that departments will provide. These service charges can scene about an exall of regulation or procedural changes that are/ware constabilistly the approxy at by the addition of services that ware not pervicently provided. This new or expanded service resonant also contain resonant information.
- Total request summaries provide a cross-check of the total budget request document. These forms are designed to provide summaries of all the requested adjustments made to arrive at the total budget requests.

According to Management, the Simate Parise Hadget Regrets from user and no accompany the truth bdget regret. These forms and a subtime form the second second second second second second administer (Program) highlighterity and handlered programme and exts of the legislatory for which is no implementing funders were appropriated in the exciting aspectime, budget. The Samet Review Badget Doposet flows must be sub-tritted conductions of the Badget Parised Office, and the Aristic Lassibility Committee Committee and Badget. For the 107-34 family year, OFH prepared and published been behavior of the concursion being the single de-quarteneout's beinget request packages. In this executive budget, the dismatchin information was estimated and good the prepares the formation. The prepare information is devide prepares descriptions, missions, packe, elipsoiries, and performance distantami misland on the survices and predicts of each department preaking from spanifing state represents.

Art 1403 also sensended and recentriel R.S. 29:26 to require OPD to propers a document known as the supporting document. The supporting document must confident to the contribution budget. It must have contain other datable framelial and programmatic information about the suprements. Indicate this, and distortantion.

According to R.S. 39-37, the governer must solvait the encourber budget to the Joint Lightsfree Committee on the Budget. The governer rankes a copy of the concreter budget soluble to each rescher of the lightsmen. The constraints regulates that a governer soluble a gasmal appropriation MB for groupound architery spansing, copanitations is conformity with the associative light chocument the ways subjected to the lightsmen.

The general appropriation bill moves from the logislame similar to any other bill. The Appopulations Contribute in the House of Expensatoriary initiality hears the bill and then it moves to the Samar Finance Contrainer. Both the House and Samar may amound the bill. The bill is voted upon a bin faul Sam by the fill membraching of both chambers. Offer membran area researchments the biolization rations to be bill.

After fra general appropriation bil posses for logislators, i li forwardo fi ne hosportero, Cocce he poversor sign the bill, i i hosporter live in the form of the Greent Appropriations Act. After the prevense signs to bill. (CMS sports) to be rate departments any steredown made by the ligitlators. The state constitution above the poverness to visu any fast fast rose first was at fast high above the poverne response. The state constitution is A vests run be available by its two first was at fast high above the powerne response.





Executive Budget and Appropriation Processes



Severas: Prepared by logislative auditor's staff using state law, Management, and Moure Legislative Involves - State

Scope and Methodology Overview. This performance audit of DC03 program information was conducted under the previsions of THe 24 of the Louisians Revised Statetist of 1903, as unstuded. All performance audits are conducted in secondance with generally accepted poverment in adding statelarbia as preunalgated by the ComptoDiar Greent of the United States.

This section provides a summary of the methodology and in this andis. Road: a planning meetings hold by inplatator andis andit, we forwarden and a high-proven fast world address issues specific to the program information contained in the executive budget. The and a focused on the 1997-98 executive budget preprint information.

References Used. To familiarize conselves with performance measurement, program budgeting, and accountability concepts, no reviewed various publications including the following:

- Management published by the Office of Planning and Budget (1991 and 1996 editions)
- Accessible Appert Berstee Efforts and Accompliabusess Apporting: In Thire Bas Come, An Overview published by the Governmental Accounting Standards Board (OASD) (1998).
- Executive Oxide: Effectively heplementing the Overenment Performance and Basalts Are published by the U.S. Ocnemi Accounting Office Data 1996)
- Various reports by the Canadian Comprehensive Amilting Feanlation
- Reports from various states related to programbialgoing and stategic planning

These publications are fined in detail in Appendix A. We also conducted interview with persamal of the Urban instisus, the federal Office of Managemeat and Hadget (OOB), and (ASB). These individuals represent both the theoretical and possibility of current performance measurement and accountibility of them.

To pain an understanding of the static's budget process, we reviewed state laws reperting program budgeting. We also interviewed staff of OPB, House Appropriations Committee, and DOR regarding DOR's programmatic structure. In oddition, we documed with OPEL DOR, and LTC staff fairs operational planning, aiming planning, and badge processors. We analyzed both the 1997/98 and 1999/99/DOR and LTC operational plans in comparison to OPE's paddelines. We observe from ODRs and LTC's prior strategic plann and DOR's 1998 strategic plan that it is commandant to Manaroware and Act 1485 of 1997.

La gall basis for Ministers and Cocks. We surch-to areas for the Ministers where the row to say and areas (b) is calability of the Ministers where the ministers of the Minister and Say and and Say and Cocks and the dispersion of the Ministers of the dispersion and equation data in databased from the Ministers and Apparent Ministers and Paragement and Apparent and the Ministers of the Ministers Ministers and Paragement and Apparent and the Ministers of the Ministers and Paragement and Apparent and Apparent Ministers and Paragement and Apparent and Apparent Ministers and Paragement and Apparent and Apparent Ministers and Apparent Apparent and Apparent Ministers and Apparent Apparent and Apparent Apparent Ministers and Apparent Apparent Appare

Comparison of Performance Data to Cristia, We developed celetion against which is compare the department's mission, goals, objections, and performance inductors as reported to 1997. Bit section bulget, T. Shad developing these retrinis, and Adappender Data and the section of the section of the exclusion of part three ADSS. We take how there do non-perform OAMS on our Bail analyhilded cristis. We take scoreport the relationer, goals, objectives, and performance inductors to the

In addition, we evaluated the objectives and performance indicators to domain if they collocatedy pervise useful information to devision-mainters. When definitunes or other problems were identified, we discussed them with appropriate personnel of the department and UFE. We did not assue the widdity or eritability of the performance indicators.

Although other documents contain performance data on the doparament, we only compared the missions, goals, objectives, and performance indicators contained in the essentiate budget to the arithmis. This docision was readed because the properties budget to the columination of OPD's review and softwareaut of the hadget request components. It also represents the governor's afficient measurementations to the legislation for appropriations for the next facual year.

Headly, we parliamed a limited review of DOR's and LYC's parliamance data supported in the 1990-99 conserve hulper. The review of the 1990-99 data was conducted to note respir charges that showed imprevents. The scope of this sudit did resilected as an analysis of the new information against the established others.

Preterially Overlapping, Deplicative, or Outworked Arens. Flushy, we reviewed the program descriptions and high advertiy for the departurest's programs and related baseds, commissions, and like estifies to identify areas that appened to be availapping, duplentire, or existended. We defined these terms to follow:

- Persentially Overlapping: Programs, functions, or activities that appear to perform different activities or functions for the sector or similar perposes
- Possatially Duplicative: Programs, Swetters, 44 activities that appear to conduct identical activities or functions for the same as similar purposes
- Passadially Gatasaded: Programs, functions, or activities that appear to be outdated or net no integer revealed.

We did not conduct depiled wolk work on the areas we identified as pountially overlapping, deplicative, or cosmolod. We only identified them for further review at worker time.

Areas for Further Study During this audit, we identified the following stress that require further study:

 As perviously mentioned, assessing the validity and reliability of performance indicators was not within the scope of this audit. However, because the legislature intends to include performance indicators in theory mergenpings by Ha and analy validity and reliability become increasingly important. Consequently, in the future, the legislature may with to direct a study of the validity and reliability of performance indicators included in appropriation MIn.

- The programs, functions, and additions that appear to be potentially recent/paping or controbed shared the encound is more detail to determine whether they are only completed, the lightness range decide whether any of these programs, functione, or activities should be altered, expended, or estimated.
- The availability of ramagarment information systems from can wrackly of somema data from a working of someosis wraterial to a sociential program budgeting, spraw, Capabering accounts and meaningful performance data in important, in prot, because a fine interaction emphasis the bigliabare in plecing on programs information, meaningment information systems as ochead to programtion through the addression.
- 4. IS. 5. 2013 Impaint the provides the special application of fractionarian for comparison with applications of Paralitations in R. 5. 2004/2014 (E. 1994). A special transformer application of provides in Paralitation and PDRS, And Hale International Articles 1996, using and Articles 1996, and Articles International Articles 1996, and Articles 1996, and Articles Articles 1996, and and Articles 1996, and Articles 1996, and Articles 1996, and Articles 1996, and and Articles 1996, and Articles 1996, and Articles Articles 1996, and Articles
- Through two cooperative endessor agreements, DOR deficities status sales tare for eccentrative development in the Massee area. R.S. 30:90092 allows such agreements between the state and other entities, which may include political auditorisions, to enhance

economic development. According to a DOR efficial, them two approximates were understanded before anarradineses to R.S. 23/2000, which prevident the use of table steps in the read parameters. A DOR efficient also stated that not a result of these agreements, DOR will step a memory directory, which were previded and time-comparing, to extend the state step to its incorrant of the the directory and previdents which the incorrant of the the directory and previdents of these are susceclarities that steps of the directory of the another the construct that issues further to determine if these are nearefficient waves the DOR they near our attribute another the

- Abbogs LTC: Is included as a bogster call by built DR. bytempost, a question as apparent calls by built DR. bytempost, questions as apparent calls by built DR. bytempost, question and the second secon
- 1003 prevides accorrelag prevides to the Londone TP here Stropical prevents TP 375. These Prevides prevides a service as an Presence disonaly the CHO or Therman's appropriation on provide any previdence of the Previdence TP and the Previde

Report Organization	The remainder of this report is divided into the following chapters and appendices:
Co ganada	<ul> <li>Chapter 2 describes the Department of Revenue's, purpose, Sudiag, and equilations. This depart also analyzes for closeness testing to backpet development, such as the programmatic interation, openitional planning, and strategic planning.</li> </ul>
	<ul> <li>Chapter 3 compares the missions and goals of the department is reported in the 1977/58 concering budget to their legal automizer). In addition, their shaper discusses programs, thereimse, and activities which the department that appear to be overlapping, deplicative, or cosmoled, if any cases to our networks.</li> </ul>
	<ul> <li>Chapter 4 gives the mode of our comparison of the department's minimum, ports, effectives, and professioner industries mercepted in the 1997-04 concentre budget to established enters. In addition, this chapter diversion which for department performance inducation collectivity provide studied information for decision making perposes.</li> </ul>
	<ul> <li>Appendix A is a list of publications used for this malls.</li> </ul>
	<ul> <li>Appandix B is a listing of schend boards, commissions, and like entities that we identified.</li> </ul>
	<ul> <li>Appendix C is a listing of the legal authority for each type of state and other revenues that DOR collected for the fiscal year 1996-97.</li> </ul>
	<ul> <li>Appendix ID in a listing of DOR's manifest, gala, objectives, and performance indicators shown in the 1997-94 executive budget. Appendix ID also summarizes the results of one soccurrent of the performance data for each of DOR's program.</li> </ul>
	A second by File day Descentions of Descent by

- Appendix II is the Department of Revenue's response to this report.
- Appendix F is the Louisiana Tax Commission's response to this report.

## Chapter 2: Department Overview

Chapter Conclusions DOR is to assess, evaluate, and collect state and local reverse sources angles in it by inv. It also has parent sufficient for endowing the klobel and behave control laws through the Office of Alsohed and Tobarce Control. In addition, the Localization Tan Communities (LTC) is placed within DOR. LTC is respectible for performing correlate and isolation of the composition for a communities (LTC) and isolation of the composition for a community of the source isolation of the composition for a source and the source isolation of the other performance of the source performance of the source of the sourc

For floral year 1996-1997, the department collected variant types of creanas for the testic and where generational existion. Total ant editoriant more ever 28 billion. For floral year 1996, the high/attern approximated in the department an operating budget of approximately \$66 million and extlocted new 3.040 moreflow.

For budgatary purpoon, the department is composed of four programs within two budget units, the Office of Revenue and LTC. There are these programs within the Office of Revenue and non-programs within LTC.

DOB's operational plans for 1995-56 and 1995-56 to any previse OTA back complete information and performance data on the antibilities of standarding created at filters within the Tac Califection Program. In addition, purcedures the developing the operational plans due to include others review of the performance data. Upperformance data are an consistently reviewed and reported in the operational plan, the developing the close of the second to before

DOR and LTC have been preasive with their plausing effects by developing transpir plant before the passage of Arit 1485 of 1997. According to OPM Kildish, they are verying with BOR and LTC to further refins the attrangle plant to sent the requirement of Ari 1456 and Mangerouv's guidelines. As a result, DOR and LTC have a good base for internal and exercisional dominies. Background

Purpose. R. S. NoSSI (10) discuss DOR to assume, volume, and collevel for economy, produces, and any other must take specifically assigned to the department by how. The purpose has revolved since 10%, values due logistimum remark the differ of Special Agents to the Andrew to perform accounting, and endificacions for the state and local government. It was not until 1500, however, that is constitutional attractivent created DOR as the star's tax officient spectra.

According to DOR's S<sup>10</sup> Acaual Report 1996-97, the dependence collocide over 55 billion in taxes for that year. The majority of three taxes generated accoreasis for the state. Lishshi 2-1 bickor shows DOR's total net collections for the part in fixed years. DOR's total act collections have rise on an average net of 4.5% acaually for the part five years. See Appendix C for a listing of taxes collection U/DOR.

Eshiket 2-3 Total Net Collections by DOR		
Fired Year	Total Net Collections	5 Omp
1996-87	\$3,123,116,242	6.00
1995-96	4,873,582,722	\$2
1994-95	4,512,681,949	5.62
	4,296,886,134	1.79
1992-93		

1996-51 and COB 's 17" Annue Report 1995-96.

Nine types of sevence structure account for alread 98% of DOR's collections for fiscal year 1996-1997, as shown in Exhibit 2.2 on the following man-



Knarve: Perpand by legislative and/or 's and" using 1808. 's 54" donal Report 1996-87.

Funding and Expenditures. DOC's operations are finited through legislative appropriations mainly them for aim porcent finds, self-generation revenues, and fees. The legislation appropriated almost \$66 million for DOR operations for fiscal year 1990. DOR's operations cost for fiscal year 1997 was area \$57 million and it reasoned \$65 million for fiscal year 1998.

Exhibit 2-3 on the following page persents a summary of DOR finding information by programs. The colibit includes cashprogram's recommended allocation of anisotized facility of program's programs of a standard state of the state of the coccuries budget. It also includes a such programs's pepepariation from the general perpendication and the facult yave (PMI, For comparison parameters, such programs's second more than your perisibility of the state of the PMI.

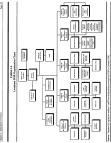
Actual Expenditures and Allocation of 1	OR's Author	eed Funding to F	regrams
Budget Unit/Program	Arisal Expenditorn for Fixed Your 2007	Essentive Eadpet Ecquest for Fiscal Year 1958	Final Appropriated for Fixed Year 2009*
Office of Revenue			
Tas Codestion Program	\$33,533,008	\$38,681,453	\$41,036,003
Public Administrators Program	**32,008	46338	44,704
Akulotis Dewrage Costed Program	1,918,008	3,216,429	2,244,829
Endget Unit Tatal	\$55,486,008	\$65,943,238	MARTIN
Louisiana Tas Coundaine			
Property Taxation Regulatory/Oversight Program.	\$1,002,000	\$1,140,155	\$2,09,697
Europt Unit Tatal	\$1,043,008	\$1.143.155	\$1,131,097
Grand Tetal	\$57,488,008	\$63,085,992	\$47,794,809

\*\* According to Repartment officials, Bin ancost: Bon the Supplaneated Information to the Comprehensive Annual Financial Expost for the year ended June 30, 1997, varies them the department's annual financial report for year ended June 30, 1997.

Searce: Perpand to legislative auditor's staff using the state's Supplemental Information to the Comprehensive Annual

regional office structure is presented in Exhibit 2.4 (resear 25) and

malls rescenes for tangeyers located outside Lewisians. In addition, to extend safe coverage DOR houses authors in Hineis, Ohldoma, Georgia, California, and New York. These auditors report to either a district office or regional office.



# Exhibit 2-5 REGIONAL OFFICES

# Louisiana

Department of Revenue



Summer: Prepared by legislative and itse's staff using information obtained from Laurinian Department of Revenue Teleforeview Division March 1998. R.S. 36:459 also places within DCR the public administers and the Office of Alcoholic Breening Control<sup>1</sup>. As howen in blickle A, the totation and places within DCR two commissions. AT-2 and the Louisian Tax Two Shepping. Commission: A Alcoholic Alcoholic the rest sectors, there are also when baseds, commission, and Rice antifates that relats to DCR functions. In all net tax of DCR transmission.

Department of Revenue's Organizational Structure DOR's oparationed reactors down in Tability 3 – 16. band on several many programitations of changes and singer the dynamics' interprise in 10%. For example, do 10%? convolve bloodly comparison excerted for collow vehics TOR's several several several several control of the several several several several several control of the several bloodly bloodly and the several several control of the several several several several control of the several several several several several control of the several s

For holgering purposes, DOR coesies of two holger units the Office of Revenue and the Leariston Tax Commission as shown on Dublied 26 on the following page. According to Alonepaynew, a budget unit is a major experimentional level with spending authority that administrate one or more executive holger programs.

Isoladed within each budget unit are varies programs that of fact the basis services and functions of the department. For earrapic, Edbidt 2-6 with the flowing regard also these this the The Giffertion Program, within the Office of Reseaue, contains in statusticity remoted Offices, which are kamped into the Tha Collector Programs for functing parposes. Its addition, the Office Officerone that there revenues and the LTC has one encourse.

<sup>&</sup>lt;sup>1</sup> The Differ of Alsoholis Revenue Council was sesared for Offer of Alcohol and Tolewas Council by Act 1370 of 1997. For purposes of film report, set will refer to the program as the Alcoholic Revenue Council Pragma as shown in the 1997 of experise holdware the away withheld folders for any which the sense.

	Exhibit 2-6
Structure	e of DOR in 1997-58 Executive Badget and Statutarfy Created Offices
Office of Reve	nao (Budget Unit 12-448)
	Tax Collection Execution Office of the Secretary* Office of Management and Finance*
	Office of Tax Administration, Group J* Office of Tax Administration, Group D* Office of Tax Administration, Group II* Office of Legol Administration, Group II*
Program Et	Public Administrators
Pregnas C	Alsoholis Benarage Control Office of Alcoholic Benerape Convol*
Louisiane Tex	Commission (Budget Unit 12-447)
Program A.	Property Tatation Regulatory/Oversight
	35481100 283 of 1997 Regular Sension B by legislative welfars's nell'uning indexession from the sensories budget, desember does, and area games.

According to the General Appropriations per of (997, the department' analysis of parkins with over 1/60 positions. The budget multi, programs, authorized positions and sugget silence or comments are shown in Exhibit 27, or the following appe, A dissoription of the activities that each heapt unit and program provides in dependent before and the Pathibit 27. According to dissoription with the fractions are program component in operationing dishinet whether its flactions are review.

#### Office of Revenue

According to the 1997-98 coccurre budget, the Office of Revenue provides fair and capitable administration of the state's tas laws through three programs. Tax Collaction, Public Administrations, and Administration Constat

# Tax Collection Program

The Tax Colloction Program performs versions functions and temporabilities through numerous officers, in provided in state law. The Office of Secretary determines the pelicity of DOR. It also performs the during of administration, context, and egenmine of the functions, programs, and affitist of the detargrams. Chanter 2. Describert Dutying

Office, Program,	Department e	oldiam, and Clicuts Served -
OfficeTregram	Number of Authorized Positions	Target Clients or Costamers
Office of Revenue (12-648)		
Tax Collection	943	Locations Exposure, Exposure representatives such as accountants, CPAs, and allocates, and other preventent success.
Public Administrators (Nelson and Jefferson Pariskes)	2	Deceased persons with no surviving spease or heir, the entate of deceased revenue, and the State of Louisiana
Alcoholic Beverage Control	47	Louisians eitimes, dealers of alcoholiz beverages and tobacco, scalerage persons, and other government surrele
Office Tatals	992	
Lephiana Tax Commission (72-	(4))	
Property Tanation Regulatory Oversight	36	Lookilana toopayers, property tax assessme, instance and financial isotitations, public services companies, and tax reviewer bodies
Office Tetals	36	
Department Tetals	1.628	

appropriation below, state law, the 1997 All energiest budget, and information obtained from DOS.

The Office of Management and Pinnece pervides accessing and budget control, precurrenters and contract management, and data processing. It has conduct management and program analysis, persamel management, and genest management for DOR and all of 10 reforms, according to trate law.

The statutory offices of Tax Administration, Group I, Group II, and Group IE, parliam for functions relating to the administration and collection of state tracks. 28, 53 (>64 db ansigns to each group specific activities relating to the administration and collection of state tracks.

The legislature recently established the Office of Legal Affairs in 1997. Accessing to state law, this office provides legal consultation and representation for DOR in tax bigation and

Pana 29

haskraptcy matters before the state and federal conto and the Board of Tax Aucuals.

## Public Administrators Program (Otheras and Jefferson Perisher)

According to the 1997-56 eccentric budget, public administration bury the decorders, resolution and eccenter for the decorders's assets, and pay the decorders's debts and constraining tases class. In addition, the guide administrators are to conduct an search for potential batts. Ultimatify, fault are returned to the being are transformed to the data transformed as the

Status law provides for the government to appoint probles addicationants for comparison of the mesh towing a prophetos of 100/000 more, Furthermonie, mana law magdatus all appointed entry of the Charger of the additional status and the status of the problem of the status of the additional status and the status of the problem of the status of the stat

### Alcoholic Scienze Control Program

B.5. Act-61(0) gives DOB genumi anabarity for isobubile beerings or orest. Through the Office of Actional Resempt Control within DOR, the Adoubted Resempt Control within DOR, the Adoubted Resempt Control within DOR. The Action Resemption and the insurance and rememi of persits rational within a single at the insurance and rememi of persits rational within a single at the insurance and rememi of persits rational with low or discourse at the action and single at the attention of the and at the actional as works in a single at the attention of the attention of a Department of Handrian Actionation and a single at the actional actional and attention and attention at the attention of the the Department of Handrian Actional Actional Actional Actional Systems and Actional Actional

### Legislans Tax Commission

LTC was placed within DOR in 1981. However, it functions on acquastic budget and from the Office of Revenue. According to departence efficients. It Cit is responsible for its save planning and budgeting. There is little interaction between the two endities, according to agency officials. As discussed on page 17 of Charter 1, additional tasky may be needed to countie the benefit of placing LTC more cloacly within DOR to take advantage of DOR's resources or to make it more independent by taking it out from under the department. An overview of LTC's organization is researced in 18 Julith 2-4 below.





Search Present to initialize automic and here as presidential chart provided by UTC is April 1998

LTUP datases as cardie can shough the lynoper Transies ReplanayOversity Propers. These data isolate its administration and redoversent of all lows solated in taxts separation of collocations and the seconsected of public services in collocations. In this case, and the seconsected investigation and redoversities of a subscreected for the formation and regrespite to concentence and the seconsected investigation of the second second second second second methods and the second taxof and incontrals as optimized for formalize and resource and taxofs.

# Boards, Commissions, and Like Entities

As mentioned in the previous section, there are 19 boards, commissions, and like entities that relate to DOR and its functions, but as not part of the department's budget. We grouped these entities too four cancendes:

- · Placed within DOR by statute
- Include DOR as a member
- Relate to toors that DOR collects and administers
- · Belate to ad valorers toxes that LTC supervises

Exhibit 2-9, shown below, lists these entities. See Appendix 8 that includes the purposes and legal subority of these 19 and/on.

Eahiber 2-9	
Beards, Commissions, and Like Entities	
Placed within DOR by Statute	
Leumana Tax Five Mopping Combinator *	
Leuisiana Advisory Commission on Intergoneronantal Relations	
Louisiana Real Eirany Investment Team Association	
Board of Tax Appends	
Emper M. Mariel - New Orleans Exhibition Authority, Baard of	
Louisiana Azarciation of Tax Administratory	
Louisiana Recovery District, Deard of Develops <sup>14</sup>	
Loginiana Stadium and Expendion Durricy, Board of Communicerum	
Sales and Use Tax Conversion	
Versen Parish Community Improvement Roand	
Winnfeld Mexican Board	
Relate in Ad Valueum Taxas That LTC Supervises	
Assesses' Certification Program Committee	
Eward of Assessment for Origana Parish	
Facish Board of Environment	
* Sau Chapter 4 for more information teleting to this entity.	
<sup>110</sup> This hand around to exist as of September 33, 1998, when all bonds - retired.	

Operational Plan Needs Improvement The department's 1990-04 and 1996-04 aparational plane to not that neirine of statiately remede offices within the Office of Revenue's Tan Collection Program. In addition, DOR does not report performance data for three offices and velated anti-bries agreement plane. As a rend, OTB may not be able to sue the department's openitional plane as an efficience basis for the development of the concertor bedget.

## Operational Plans Not Fully Developed in Accordance With OPB Requirements

At counting of proceeding, the Tax Collection Program is copyrised of the Office of the Sciences are well as the officer of Management and Frances, Legal Affairs, and Tax Adualizations (1994). The Affairs and the Adualization of the Adualization (1994) and the Adualization of the Adualization of the Adualization and active presented offices. Area result, the Inplantment may not adual as complete discription of the activities or preformance relating as the proceeding of materia toos while house efficies, building of the Adualization of the Adualization of the Adualization Adualization and the Adualization of the Adualization of the Adualization Management and the Adualization of the Adualization of the Adualization Management and the Adualization of the Adualization of the Adualization Management and the Adualization of the Adualization of the Adualization Management and the Adualization of the Adualization of the Adualization Adualization of the Adualization of the Adualization of the Adualization and the Adualization of the Adual

The legislature movel Aris 1415 and 1465 in 1997 that, require operational plants is included a drint and generations, it instructions of the prevides such backget user with specific instructions for preparing the operational plant. These instructions into such a program generation will cauthe in department is also subop objectives and smaller and the department is indicated on the the databased and operations. Accordingly, in injectives are cauthibited a balanced or of performance indicators can be the databased before.

A poperty developed operational plan is importent because it is one way to provide accountability for program performance. The learner of the operational plan is the provide information on the performance of all program components, on that OFFI can sus that dimensitism to develop the occounty hudges. If also concerding, the legislature will receive an economic budget with complete and provement information, which is budget were reformance data.

According to a department efficial, the tay program is tracked up of matametily accords offician that work is confunction to particum activities milating to the collection of taxons for Louisians. At a result, this makes it measures afficiant to develop performance data for each of the matametily cannot affician. However, it is assood that it would be beneficial for the department to develop performance data to show how affectively the offices work together to collect varieus toos for Louisiana.

## Operational Plan Not Reviewed in Detail

## No Detailed Review of Operational Plan Solumitted to OPB

DOR's procedures for developing the operational plot do to clushe in teleformediate detailed environments of the performance data. DOR's efficient services the operational plus for summaharment plus plus developing data is not individually a facetor of department's approximate plants in not individually a facetor of DOR's largered Arabit Division, it may be falled used the individ-of DOR's largered Arabit Division, it may be falled used the individ-of DOR's largered Arabit Division, it may be falled used the individ-of plant performance data, the lagitations could be handle deviates on performance data for use not valid to related.

According to DDR (officials, each division subtrikt in performance data for the operational paties to be Research and Traducing Invites Division (RATS) for completions. At the paties, the prependent plan is inducing to the various naturally causate effects and the Computer's Division for review. According to the controlly, be given to numbers it to be operational plan is accuracy profess for maximulations and see and the set of the set of the state of the set of the operational plan is accuracy profess for maximulations and is more the set of the Division for maximulations and account for its the set of the

According to DOB efficials, since the computer sparse generates the majority of the data, dray rely on the system's controls to ensure the accountry of the performance data. However, there are no formal, systematic procedures to assure the computerreservented volume are reserver. In ortherate the coversitional data.

According to COPI's operational plan instructions, 1 is essential that the operational plan's performance indicators and color data possess neural attachmis inducing pressay, consistency, and verificability. In addition, the CPI planning mathetic and relative level of the numbers to adjust but also the object reas and performance indicators should be carefully reviewed and nodered to include neuro originical and annuals. One division that outd he representible for checking the objective of the information controller to the operational plan is the department? Internal And Dhivian. The Information are expansibilities incide proformaling internal and/or a full department discusses to measure the reliability and integrity of data. A format, synchrastic review of the operational plan has not been within the accept of the Internal Anda Division's methods.

In Privacy 1996, Acquisition catalocs Frances Frances Compliance Academication and a final and a bismosti Acad Distributy projects do not rensee that proper internal control procedures are reliabled and approximation is prevent a closed concer. DOR official responded that the closesterner treesprises that a does not coursely have adoptate resources to accomplish all of its internal scatte algorithms, which could herbody reviewing the department operational plan.

Overall, the lack of adoptate procedures to review DGR's operational plan could cause the highlattare to make detailates based on invalid date. This is because there are no anoxaneous that complete and necessate information is given to OFB for one in the concentive budget.

Strategic Plans

## Earlier Strategic Plans Refined to Meet Carrent Requirements

DOR and LTC have been preased on which that planning efforts by developing assumption planning and 1005, which was proved in 1079. In addition, both the department and of the commensions ner in the prevent of techning their sender obstrajion to employ with Advangence and Adv1 1000. As on mends, DOR and LTC have a good base from which to combet future planning for interant and the digence purposes.

In 1997, the Tapplature ensued Aut 1465, which requires cach wint department to solved in a fore-spect multicip plan by July 1, 1998. The not take requires each agency to use the plan to develop in annual operational plan. In addition to the intrincip plan alaments shown in Manageware, Act 1463 also includes additional requirements, such as the identification of planes and claim. users of each program and the specific service or benefit derived by principal clients and users.

Los frei departenes, E.T. Quadata da confer insuajo plan teorem y evido de administrativo quadata da conferencia da conferencia de 1996, E.T. de administrativo quada quada da conferencia esta An 1866. Horvera consolita ya COM Relativo La plan esta da marte Arei Mella centrativo. In Adv (1994), E.T. Previnsi de quada and sector Arei Mella centrativo. In Adv (1994), E.T. Previnsi de quada and sector Arei Mella centrativo. In Adv (1994), E.T. Previnsi de quada and Monagenera, bai esti involve este anternativo da constraint, and esti Monagenera, bai esti involve resperances or data involve constraint, and estis de plan to comply with the requirements of Anti-Hold and Anongenera.

# Recommendations

- 2.4 DOR and LTC blood revise their precedence and rescheds is develop their operational plana is neceedance with all of OEPS a transaction. Protocilitely, the program description for the Tax Collection Program themal leads do a deside julian of operations that list labels the performance of all statusterily errand efficies.
- 2.3 DOR should establish an internal review process to verify and validate the performance data used in representation of the structure of the structure of the bettern bottern of the structure of the structure of the performance of the structure of the structure of the structure ambinishes to OPB.

2.3 As OPB recommends, DOB and LTC should continue improving their strategic plans to comply with Act 1685 of 1007 meanmanners. The improved strategic plans should be used to prepare the newspired roles and to allocate resonance.

# Chapter 3: Analysis of Program Authority

Chapter Conclusions All the mindeas and goals reported for the department in the 1977-00 security large energy expertisivy considered with state large. However, one of the four programs off net have addition, high distribution in the construct height of the program. Therefore, more with the requestion height contact plane into Protectors, users of the ready of the study of states into reflector on the successory of the landget document's programs'

The field and, uncluived forth, forms memorrant, and training functions within 1000 nert ere relatively for patiential overlap. However, there is some evention than within these areas, which may help to prevent courting. Without continued are improved exceptionizations within famous areas, 2000, programs, functions, and activities may not be efficiently and effectively exervised.

Both law requires agencies to report the the lighthere standards attention, Henreerer, DOH at Henr. Utc. have rest comparison previous and regressed theor constitution, You Frand et al. (1996) and the light standard standard of correctly finded and helines, it regressed distances of energing the traditional basisment, it approximation. It is allowed to the light standard is a standard standard of maintaining their attainably attention was not used to maintaining their attainably attention was not used by the specific standard and light start multiple foculation are prepared attained at correctly for distance for attaining a streamediat statistical correctly for distance in the start streamediate statistical correctly for distance in the start of the streamediate statistical correctly for distance in the start of the streamediate statistical correctly for distance in the start of the streamediate statistical correctly for distance in the start of the streamediate statistical correctly for distance in the start of the streamediate statistical correctly for distance in the start of the streamediate statistical correctly for distance in the start of the streamediate statistical correctly for distance in the start of the streamediate statistical correctly for distance in the start of the streamediate statistical correctly for distance in the start of th Program Mississes and Geals Consistent With State Law

# Program Missions and Goals in the 1997-98 Executive Budest Are Consistent With Legislative Intent

The two minimum and two goals reported in the 1997-04 executor budget are considered with man law. At a reach, unce of the executor budget can be assured that the operations of the Tax-Collection Program, Aleshedie Brewinge Control Program, and the Landman. Tex Commission is defined by reported minimum and noise are authorized by and respected in law.

One of DOR's former programs, the Tax Collection Program, reported a minimise and a goal in the 1993 98 scatchire budget. In addition, the Abobahic Berenge Control Programs reported a minimise, but not a goal. The Londonsmit Tax Commission reported goal, loss as a making and the program of the property minimise, and goals are comstraint with logitability interview. In Schülle 3: -1 with the Schwarts were many.

An electroned in Chapter 4, the Public Administrators Program does not have either a mission or a goal included in the 1977/18 bedget document. Therefore, uses of the concutine badget may not have complete information to understand the parpase and obtain of this programs or what the program is intended to according.

Exhibit 3-1						
	Legal Basis for Programs - Desarbased of Revenue					
Program	Mining and Geal (Num the 1997-98 Eastwiter Bodget)	Legal Anthonity	Created or Authorized to:			
Tax Calification Program	Mixing: To save the classes of Loadinas by efficiently colouring the data's the formance in a manner that will generate the lightest degrees of public confidence in the elegations to the department's biologicity and	3.5.368100	* through its off out and officers, shall be responsible for instanting, evolutioning, and collecting the communer, producer, and any other state tests openificatify assigned by law to the obspariment*			
	fairses.	R.S. 35-454(K) (BODIO	" neoneasy for the efficient administration of the department and its programs."			
	Good: Includes the adhievement of the highest degree of volumery compliances; an effective, efficient, and seedens deposituant, and seedens developments, and seedenser- driven samine.	Leukinan Countration of 1921, A.R. X, Soc. 1 continued an atalate by the Louisiana Countration of 1974 Art. X17, Soc. 36(A)(1)	* and all taxes shall be notifiered upon the name class of subjects throughout the travitierial limits of the authority levying the two, and shall be leving and oblocood for public purposes only."			
		N.N. 47 (1902	"The solitester shall collect and solarer the soliteston of all taxes, preading, tokered, and ather charges that may be due"			
		B.S. M-RMOAXO	"Represent the public interest"			
Atotheth Bronnge Control Program	Mohani: To inser pressing, enderso the lows and presentiques and calloser relates straining and additional becompare in a susmort that interpretation that responsible use of becompared added and provide that greatest products producing the should add reproduction that a situate of T aminiana, which adde many and becomp the settlement that and adder the settlement that and adder that a situate of T aminiana, which adder account that and adder that a situate of T aminiana, which adder account that and the settlement that and the settlement of the settlement that and the responses of the same.	R.S. M.(1939)	*table performsthe Interview of the stars which is the magnitude of the stark of choice between the start of choice between the start of choice between the start of			
	Geat. Note stated in excentive budget.					

Exhibit 3-1 Legal Rasis for Programs - Department of Sciences				
Program	Mindon and Coal (from the 1997-08 Executive Redget)	Legal Authority	Created or Asthurized in	
Loobing Tex Completion (Parket Unit Lood)	Hidden Hore samp in the exercisive holger. Good: To sense a the and an borde among to borde among property adjust to all relevant taxation.	N.S. 47 187396CO K.S. 47 187	7	

privation of

Executive Budget's Programs' Authorization Needs Revision

## Legal Citations in the Executive Budget Not Always Accurate and Complete

Abbough there of the from programs' logal authorizations shown in the 1997-96 increative budget may generally accesses, the mathorizations are used atoget complete. In addition, one of the from programs' logal induitions intercenter. Used of the executive budget may be miniferented by this increasely intercente information.

The executive budget shows the logal authorization for each program. Through Monogeneous and the operational plan instructions, OPB instructs the departments to cite analy program's priorary conditioning and autative references in their operational plane. These existings also include applicable executive orders, administrative onde terrorizans, chieved ansor are refers. The executive badget centains inaccutate, broad, er incomplete legal citations for the four DOR programs at follows:

- Tax Collection Program's legal addression in the secondro bought insecretarily color program substriation as Thie 48, Chapter 1 of the La [ref] Ravised Batasets. However, the providems do net roless specifically to DOR. Radner, Chapter 9 e Thie 09 (D.S. 40%) and 49/202 (Junters to DOR. In addition, the legislature alan contabilistic DOR's legal attention in the 33. 36/311 are set.
- Public Adheducture Program's subtributions in the essentials budget is account for not complete. It specifies ILS 3:1381 is the liquid authoritotions. Yet, it does not include XLS 3:1382-1590, ILS 3:1351-3:1352, and ILS 3:54399. ILS 3:3633931 busclers this effect to DOBI and references all these applicable resolution.
- Alsolida Breverge Control Programs's ligal authorisation in the convolve holget neoratery's class all of Tife 26 as well as Ark 1188 ef 1995. Showyer, it does not include appechic channess punching as the Office of Alsolida Breverge Crassel, and as 8.5. 85(37) (2008), R. 5.8. (94)(5)), and R. 5. (56)(45). IL 36(4)(5)(7) surfaces this office to DOR, as provided in Ark 1188 ef 1995.
- LTCS: Preparty Transition Regulatory/Trenspite Pregners' instructions down in the budget document is not completely accesses and specific. In accessing information with Londinana Constraintion of 1974, ArX, J. See, H. B. MONYWY, the classifier of the specific of 1974, ArX, J. See, S. L. MONYWY, the classifier of the specific of 1974, ArX, J. See, S. L. MONYWY, the classifier of the specific onenovated that R. S. A. UTCR: Non-supervised in 1972 and the next of this section relates to the anisoal levy of all statistic the specific antibution for LTCE in 12.8 (7):4200701 2018 and the transmit of DODA in R.S. (7):4200701 2018 and the specific and DODA in R.S.

In the 1988-99 contains budget, the programs' automization did not change from the spectral in the 1997-98 encody/w budget for the Tas Callection Programs and the Property Transition Regulatory/Oversight Programs. In addition, the 1991-99 encody/w budget (d) not include a resurrant substration for the Public Administrators Program and the Alcobal and Tobacco-Control Program. Reporting inaccurate and incomplete legal citations may minical users of the executive bodget.

#### Recommendation

3.1 OPB, DOR, and LTC should work ingether to cause that all program authentications in the concentre badget and the operational plus contain accurate and complete logal citations.

# Areas for Continued Coordination Identified

We identified four neur that net our orient for prinnial overlag. Although the department believen overlap does not could within these areas, we discuss them is our report. We believe the department should confuse to fices as the coordination of various achicitas while these areas to accuse that overlap does not occur. Without coordination within these areas, DOR adglt be less respersive to its contamers and trary unspressing/internate oxids.

As remissed in Chapter 1, we identified these senses to serve as basin for further network up DOM and others. However, we did not conduct individual performance methis is determine whether or net owing is assaulty occurring. We define overlap as programs, functions, or a civitizes that appear to perform <u>different</u> archites or flocations for the same or einstarp perpense.

To identify patential everlap, we used screat sources that describe DOR's programs, functions, and activities as follows:

- Purposes outlined to statutes
- Program descriptions shown in the 1997-98 executive budget.
- Department profile in DOR's 53rd Annual Report 1995-96
- Tax division activities described in letters we requested from the department.

Coordination or Department of Revenue's Activities Finally, we reviewed with department officials several areas where we believe autimized or improved coordination is necessary to prevent avoidap in the Sanara.

Some Divisions Within the Tax Collection Program Should Continue or Improve Coordination With Other Divisions and Programs

We identified four function where the department should include as is confident or improve normalismic to research to confident and the state of the state of the state of the state includes and the state of the state of the state of the state includes and the state of the state of the state of the state includes and the state of the state of the state of the state includes and the state of the state of the state of the state includes and the state of the state of the state of the state includes and the state of the state of the state of the state includes and the state of the state o

Field Audies. According to departmential information, ell de fieldowing in Collection Programs of biology particular andie finaviera. As described below, al three divisions condect information permitted by the department, if and a gament as be desparte coordenations of the version types of an emasses and according conduct the approximation of the version types of an emasses and according conduct the approximation of the version types of an emasses and according conduct the approximation of the version types of an emasses and according to coording the two marks.

- Ensite Tax Division's andit unit conducts field and/s forsuphost the state of select accounts for gaseline and special facils toos, tobacco taxes, and international Facil Tax Accurates.
- Severance: Tax Division's special analk section performs selected field and/as on timber, and, and proved industries within the state.
- Field Parvice Division's addi program conducts addition of major tensors, mysturely and charans, haldnags sovemere tensors on all and gas, as well and the natural gas feasible tensor (administered by the Servance Tan Division). It also addits the temporation and communications will be card, independent and gas/velan too, and hancebox wants tas (administrated by the Excision Tex Division).

Although the Field Storiestics Toxician performs and/or, indicate to serialize mixture and assessment course. DOR of #Elicit is dedination or control horizontal and assessment course and straining and all efforts in the one devices in and Storements Taxa diseases and and the Taki Diroc text Diricine is harding as seconding to departmental information, both the tax divisions monocoling to departmental information, both the tax division diplot in maintain an information processor. Official counted the fast of the second text of the second text of the second diplot in maintain an information processor. Official counted the fast of the second text of the the second text of the text of the text of the second text of the second text of the text of text of the text of the text of text

Based on these and other agency contrastes, we apper that the adds conducted by the betweeness and theories. The off-trikens are the adds conducted by the betweeness and the best of the Doublet. Thereaser, we also bediene that because all these durings performs any constant fragments and the set during outperforms and other and the set of the during outperforms and the set of the set of the during outperforms and the set of the set of the during outperforms and the set of the set of the during outperforms and the set of the set of the constant according and there is an approximately as a set of the set of the

Unclaimed Funds. Roch the Processal locours Tax Distingent within the Tax Collimation Program and the Public Administration Program perform functions relating to the interview of unclaimed funds to the state. Conventity, there is little coordination between them two resources.

According to departmental information, the Proceed forces The URWeb 1 Unbehand Property Stocks and Administers the creditioned property lines. This section departs investigated fault to the state it many and maintains analysis downers information that the state it many and maintains analysis downers information that the state it many and maintains analysis of the state that the state is many and maintains analysis of the administer of the property of the Pathiet interactional program is the assertion is state; instances in entrary that event to the state is recent succession.

A DOR official odd on has has made legality about technique the Public Administrator: Programs as disactional unit while the Tan Collection Program, since it seems more achieved as auditional property. An DPIs official agreed that if the Public Administratory Program may phone while the Tan Collector Programs on a familional unit. It might disministe the need for a separate budgetary program for the while administratory.

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The DOR afficial also pointed out that the State Treasurer's Office is required by state law to receive the accession funds. (8):51506 requires fault walkade into the vector accession funds. (8):5506 requires fault analysis, its obligate, state Transary official memorane that its explaint persons of their for DOR so maintain the rancemation receives so that all received relating to unclaimed faults.

In order dissussion with a lagrangementation for the probledessynaption, K all configures with an engineering of problem dessynaption, K all configures with an engineering of the three of the second second second second second second time of the second second second second second second configures and the second second second second second configures and the second second second second second transmission in advanced second s

Administrative Functions. According to department information, we found two administrative functions that have a population for eventue without continued coordination.

> Iwran Management, Bach & Brannsh and Devices Drivin angel Kens. Oncertol. Undependent may label to an order brann stark behavior. Drivins manager kens. Oncertol. Undependent may label to an order brann stark angels tal forma management should be doer which a dependent and some arshive of dependential Device Drivins. These Starkens and Dependential Device Drivins. These Starkens middle Devices Drivins Middle Devices Drivins. These Starkens middle Devices Drivins. These Starkens middle Devices Devices Devices Middle Devices Devices Devices Middle Devices Devices Devices Devices Middle Device

 Training: The AraB Review Distinct, Horsen Exastruct Division, and the Recenth and Technical Services Division with employmen, seconding to the DOR 53rd Annual Report 1992-96. According to DDR Officials and division tunio requiryeast. However, to bears coordinate the uniting function among the division at uniting function among the division.

# Matters for Legislative Consideration

- 3.1 The legislature may which to further review areas mentioned in Recommendation 3.2 to ensure there is adopting coordination. If the review identifies actual overlap, the legislature may which to direct the department to develop coordinating strategies ar coordinate some entities.
- 3.2 If the trajitations' considers including the Public Administration Programs in a functional web vehicle the Tax Collection Programs, it may with the service IRA 51506. The programs of this review reveald be to determine if may inseedented are necessary reducing to the maintenance and seconding of final realized free vesues accessions and deposited to the main tensory.

#### Reconstruction

- 5.3 The Department of Revenue should continually work to improve coordination of all its functions and activities, especially in the following areas:
  - Field and by
  - Ucclokned fands
  - Administrative functions of forms management and training.

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Potentially Outworked Functions and Activities DOR identified 22 statisticity remaind archivition as obsolves, which may be unstructed. In a sublicity, it identifies find eight supersolved statuses of surveying finando archivition. Bocurse DOR's und LTC's Senset Review Dadget Rougan finans were interception, we conducted additional research to identify other statisticity results archivities that we not trappersonale.

We identified an additional 29 settivities that may also be ourmeded for a total of 51 activities. Although the legislatore repealed 22 of the 51 activities is the 1998 notice (during this walk), if the remaining 29 activities are contracted, maintaining their statutory structures may come confinition for department efficials and legislators making programmatic decriment.

As resultioned provincedly in Chapter 1, we defined potentially neuronded beens as programs, functions, or activities that appears to be coducted or are no imager models. To identify potentially neuronded programs, functions, and antivities in DOB and LTC, we conclusted the following mecodenter:

- · Reviewed the Sunact Review Hadget Repairt forms
- Represent a list of systemoded programs, functions, or activities from DOR and LTC
- Researched applicable state laws

We Did Not Rely on Required Sanset Review Budget Request Information Submitted by the Department

The fixed year (99)-56, the department reported isocopeties information is the Sizena Kavier Madger Response Addresses forms. For example, DOR reported "Notices Concerning United of the the Tax Oxforeine, Fields e Adversioners, and Address the Concerning Programs, in additions, LTC dataset Address the Sizena Concerning and the Adversioners, and Address the Sizena Concerning and the Adversioners, and Address the Sizena Concerning and the Adversioners, and Address the Sizena Concerning and the Adversioners and the first and the Adversion and the Adversioners and the Adversioners and the Adversion and the Sizena Adversion and the Adversioners and the Direct Adversion and the Adversion and the Adversioners and the Adversion and the Sizena Adversion and the Origen and Adversion and the Adversion and the Adversion and the Adversion and the Origen and Adversion and the Adversion and the Adversion and the Adversion and the Origen and Adversion and the Origen and Adversion and the Adversion and t

As a result, we had to contain additional legal research to identify functions that are statistically automized but not certain out. We then discussed potentially subworld directions with department efficials. We did not conduct additional work to determine the finding history for each function. As discussed in Chapter 1, (000 his procedule procedure and forms reference in an annee Henrie Hodget Respect Addressdam (SSIRA) ferrers for repeting antivides canneed undraded. In accontance with REX 4919.31, the agreeming sense reper 1 capital-big Anthretical Archivitics Unterrefty Undraded, using the SSIRA-1 ferrers.<sup>11</sup> is address (1978 Departed Agreedies to complement these forms in their bedget respects due in Nevember 1996 efficient and 1990 74.

### Recommendation

3.3 As required by R.S. 49, 191, 16A, and as pert of the anomal budget precess, DOR and LTC officials about proof any intractional production functions or activities for which implementing fands were ren appropriate. If them are no turbated functions or activities, the Samon Knoisey Hadget Request forms should when their information.

## Outmoded Activities Identified by the Department

To identify presentially contraded programs, functions, and existings, we initially required the department to provide us a fill of entraded statisticy or establishinal programs numbers. DOIN provided us with its fast that intensis to as "Databased Divisions". Exhibits 2: aboven on the next two pages centrals 22 estimated activities and its approached statistics of excently functional division relating to the Tax Collection Program. A similar fast was next worked for the next reso programs. To DOIN a DOIN.

According to TGR at Fields, that "Databased Provident" in verse semple in only 1997. DBR data in clauda the consoled activities identification is Databased and the 1997-94 at 1988-09 SRIBA-1. Known for architectal activities. However, DGR dd perrole Iar "Databased Provincient" first to the high-interact data 1997. Pipellar Beaches, but no actiones. However, before the 1997. Regular Beaches, but no actiones un takien on the high because in wars as coefficial resides. However, but taking on the high beaches. In the Source of Database 2-0. Of the theoletic statutes, as the Source of Database 2-0.

## Ex14001.3-3

Outroded Arthitics and Supervoled Statutos From DOR's List of "Deadwood Prevision"

Legal Citation		Desciption	Reason for Indution	
L	8.8.47.814*	Cost of endoxies	Separated by the Louisiana Constitution of 2024, Art. VII. Sec. 9	
÷		Experition of collections		
			Considered of PPIN AT YE, Soc 9	
x.	8.8 (1391)**	Rates of the correspondence	Supramind by 6.5, 47 (2011)	
			(September 19 N.S. 17 (2011)	
÷	10.5 47 (419)	Convention Interna	Supervised by 8.5 47 387 613	
			Dispersional By R.S. 47 (2017) 13	
ь.	0.0 at 1997			
		Installment payments of enfinance income tax by samplet blasses	Suparaded by R.S. 47287454	
6.	8.5.41120.1**	Failure by corporation to pay endmaind income land	September by N.S. 41281854	
1.	R.5.415202**	Adjustment of averyagement of extinuted increme tax by corporation	Supervoted by W.S. 47291.656	
ţ.		Refunds and coudin.		
			41201531, and 41201536- 41201530	
ю	R.S. 412401	Corporations; deduction from not increase from Longitum sciences	Supersolod by R.S. 41281.85	
11	K.S. 41343.2	Disponition of contain collocitiess in the city of Theorement	Represented by N.N. 43.532.6	
n	K.S. 41503	Disponitions of contain enforcisors in the city of threader City	Supervision by N.S. 47 532.7	
10.	E.S. ALSING	Exclusion and exemptions, attacks maded in	Datasios and r K.S. 47330(13)00	
н	KS. 40463	Exclusion and assemptions, such ask, and supplies used to the construction of the Talada thead Data Project	Project completed.	
	KA KAMUP	Evaluation and exemptions. Eva Eghting equipment purchased by both falls organized public volumest for departments	Dataics and y K.S. 47,30(1000)	
16.	R.K. 47, 565 J P	Explosion and ecompliant, supposed, parts, and algebras perchasted by conventor as from, definition	Exclusion under R.K. 475.501 (TER) and (URSA)	
iX.	8.8.45.536.33	Exclusions and exemptions, option self- properties subjects removed from incoming	Explosion under B.S. 47.5832/KE008/B and (18008/R)	
18.	8.5.47.395.34*	Excherious and susperious, manarized buffion	Exclusion under R.S. 41.183336(0)ED	
18.	8.8.47.805.21*	Exclusions and exceptions, capital mass based equipment	Exclusion under \$.5.47:301(8.81)	
8	8.8.47.90.39	Exclusions and comprising, state; contain local and block subdivisions.	Explain under 8.5.47201(Epc)	
8.	8.5.4758531	Exclusions and accomptions, equipment facilitating energy conservation, conversion to obscude Look.	Expired December 31, 1989	

	Exhibit 3-2 Ontworld Activities and Supersolved Statutes from EXX's List of "Descharged Previations" (concluded)				
	Lagel Citation	Exectiption	Fromm for Talktion		
22	K.8. 45330.34P	Exclusions and excerptions, waterworks district combusers	Endesites under K.S. 47532(030)		
23.	12.453839	Explosions and exemptions, public himping, authorizies	Explosion under #.5. 45.35(1932)		
24.	(C0804)	Rates of Tax-Ecomption estatud in 1990 to aid a company planning an experimental minime and horizontal drilling errors.	The project did not pat off the ground, the statute sames originality and should be remained.		
8	8.5.4543369 K093	Eates of Tex-Correption enamind in 1974 in beacht con large subject company doing. Numbers in Louisians	The company has moved all of its approximate inter indexed waters and its using federal par. This exclusion to langer benefits anyons and abouid be specored.		
28.	E.B. 47413.3(A), (0), and (0)?	Can hold under written agreement responding at their to pay incenditation any evidencement of with heat their NNC evidencements, each of in- energybran constraint in 1972 in gater a test anduction in comparison with long-town gas controls in the comparison with long-town gas controls in the comparison with long-town gas controls in the comparison with long-town gas	The contracts that had qualified have sheet hour remploited or have reprod. The statute should be reprodied in avoid conflorion.		
	8.5.47548319	Severance to comprise - STEP	This examption exploid July 15, 1990, and should be nanoved to avoid confusion.		
18.	8.8.47411 - 42481.15	Can Cathoring Tax	Tax was raised amount its load in 1960.		
29,	8.8.41491 47.697*	Reputy Co. Factor Tax - marred in 1988 to prevent sector enclosers of produces at the express of scyclic current	This has been not here enderseable since its inception and should be repealed.		
30.	R.5.471304 - 4713307 and 471351*	First Use Tax on Natural Gas	Tax was reled uncentricational in 1981.		

# \* Repeated by Aul Car Aul 21 of the 1998 Regular Xamium.

- According to a department efficiel, these percenters are expended enteries of currently funded activities.

icence: Interprete Ne Against in and the 's shaff using information provided by DOR, and shaff review of the Actor of 1998. Remain Terrains

# Potentially Outmeded Activities Were Identified Through Additional Research

As monitored previously, we did not only on the department's BRBRA forms. As a result, we conducted additional semanch of statutes relating in all programs to find potentially outmoded activities. We defined potentially outmoded as activities that are statuterily authorized but not interformers.

We reviewed these areas with department officials in Followary 1990. We shade DOR (Grindric 1 daws activities are corrict on a, null 1 days could be considered antimodel. As a result addition to the "Deadbood Provisions" on page 31 through 52 (see addition to the "Deadbood Provisions" on page 31 through 52 (see a class whether the provisions of the second provision of a class whether the provision of the second provision of a class whether the provision of the second provision of a specific vectors are allowed in Eddbiol 3-5 below and on the most is page.

The lightature repealed servers of the provisions during the 1998 Regular feesion that we had identified for the department, as receipt on Endottin 3.5. However, when the department does not respect authorized activities that easy not be finalled in autocolume with state law, increasing any two surveys fait score annalated as authorized activities have net here increased.

Twenty-	Establist 3-3 elese Activities Pertubating to DOR, Pub Found During Andit That Are Poin and Should Be Considered for Re	wially Outrasded	
Legal Charles Description Agency's Comments			
DOR			
1 R.S. 4139823	Allows DOR to contract with the sity of New Orleans to atfilter their services and personnel in performing the insuances of taste tax researches.	This statute could be repealed.	
2 8.8.41651*	Imposes a severance ten on forest praducts grown on lands reflected, as previded in Title 56, Chapter 4, Part IV.	All ensempts related to the Referentation sensors tax, R.S. 47 831, have explored. They have been surmore collections of this tax since front year ending tone 30, 1940.	

Department of Barrason

		Eshina 3-3			
	Twenty-usee Archvitics Pertuining to DOR, Public Administrators, and LTC Found Energy Audit That Any Foundably Contracted and Shoodd Bio Considered for Research or Under				
	Legal Cliefins	Description	Agency's Comments		
-	R (Cost.)				
1	8.5.49451	Creation UDR and the powers and datase of the subnotice of revenue. Multiple Statistics of the Statistics of R.S. Statistics Y constraints of R.S. Statistics Y constraints of R.S. Statistics of the Statistics of R.S. Schwarzstein and Statistics of Research and Schwarzstein Schwarzstein and Schwarzstein and Schwarzstein and Schwarzstein and Schwarzstein Schwarzstein and Schwarzstein a	Both starts of provisions (K.S. 49545) & 36:4513 are necessary and fallith different papeose which are specialized in of the same generations and fast tampening with this starting values would be induced and and the start of the same starting values would be impredicted in a superprint.		
•	R.S. 49 833	Provide for the appointent of the collabor of revenue. (Audior of revenue. Automatical and an and appointent of RA 478/32 are not successing. Denotes, Coll autospecusity second for requires. For add part of RA 21 M (31) a repetition of RA 21 M (31) a repetition of RA 21 M (31) a repetition of RA 21 M (31) a revenue of a source and a near revenue).	Both nets of provision (K.S. 44512) and 544131 we assume and full different purposes within the experiments of the stars purposes within the experiments another years out of the stars of the stars interactive provides could being about supporting the consequence.		
x	F.S. 46:50, 4132025, and 4132036	Provides for an incrute tax shock off douaton for the Humolaus Trant Fand, the Louisians Accelution of Councils on Aging, and a "petition puty."	These donations has appeared on the 1954 Laurisians individual income no reserve. F.J. 47:130-33 allows for the numbered of a donation from the tex return if has then too thousand dollars is columned for two researching tags.		
۴.	8.5.0334*	Prevides UCH a postine of the collection for administrating income terms.	This statute is naturaled and could be repealed.		
λ	R5.40134	Prevides DOR a portion of the cellborders for administrating takes been	This canton is outwoded and could be repealed.		
L	R.R. 47-644*	Forvides EXIII a postine of the sufficultons for administrating general screening lange.	This statute is automded and could be repealed.		
۶.	8.3.45.888 147	Prevides DOII a postine of the collections for administrating sobecco MNO.	This statute is sutmoded and could be repealed.		
18.	R.R. 47,1009*	Provides EKIK a postiles of the softwides for administrating knowperiation and communication at littles taxes.	This similar is submodel and could be repealed.		

Exhibits 3-3 Twenty-nine Activities Perturing to 2009, Public Administrators, and LTC Found Daving Audit That Are Petershilly Ostanded and Shardh To Considered for Researd of Underland Contab			
Lepi Cistos	Exerciption	Agracy's Canancia	
DOR (Cast)			
13. 8.5.47.828*	Pravides ECE a postion of the reflections for administering wateral gas franchise texas.	This simule is essentialed and could be provided.	
13. K.A. 56 (12 and 56 164	Experience strengthme which operations a membrane and provide methods and the first fast are adjusted to reaches, however, our privillage atoms to the anomable proper- ties of the strengthmethods and the short and quantity of the quantum and the short and quantity of the quantum and the short and quantum of the quantum and the short and the reaction of suggestimes.	Transferred of the provisions of the stream data field where here provisions of U.S. 1995 344 ED also reve here address of other USD here are start only all higher data for the the metricity of the stream of the stream of the stream metricity or shalance and disinformation and production and the stream of the stream of the stream of the stream of the stream of the stream of the stream provision of the stream of the stream of the stream production of the stream of the stream of the stream production of the stream of the stream of the stream production of the stream of the stream of the stream production of the stream of the stream of the stream production of the stream of the stream of the stream production of the stream of the stream of the stream stream of the stream of the stream of the stream of the stream stream of the stream of the stream of the stream of the stream of the stream stream of the stream of the	
13. 8.8.45.127	Provides for the dispersion of guident for collections. (Author's communit Must of this provides was superanded when the Promposition Neur Joned Emolators Community of 1924 Arc 193, New 223 Decement affects on Jammer 4, 1994 J	This provision should be spinord.	
14. 8.5.47.802	Imports is special fash sm. [Auditor 3: communi: Must of fair protection was supercoded where the Premportation Prior Fand (Communia Committee of 1974 Art. Fit. Soc. 22) because of Science on Internet 7: 1988	This provides should be updated.	
15 8.5.49.2017.13 00929	Requires ECB, to have "hespital perparation receipts" to bespital participating in propayments of Machael	ECR: does not incar "lampiled perpayment seculpik."	
H. X.S. 472513.1	Requires ECO, to result as amount from infer lance taxas collected \$500 the Parish of Chinese to the based of anonescen of Chinese Parish for salaries and ensembles.	ECO: deposits inferitance tax authorities into the Ostronal Fund. It does not specifically previde for the Dated of Assesses solary and expense fixed.	

Twenty-nic	EabBit 3-3 Twenty-nice Activities Participing to DOR, Public Administrators, and LTC			
	Found During Audit That Are P. of Should Be Considered for Rev	stantially Outmoded		
LegelCitation	Description	Agreery's Comments		
DOR (Cest)				
17. 85.004940	Requires DOB to provide in the Dependent of Hodds and Koopdata for assuss of all properties of Joldan, protenses, jama, hence, and heorycumb products which are made at home for axis, whose grow assual adar taged for thesamo defines ar most.	IDCB, does not have any information on this subject to share with the Department of Booth and Hospitals. The procedure to not performed.		
18. Art \$16 of 256s	Allons DOR to de all things neuronary in onder to provide for the implementation of the Taxonomic Diversification Maskering Fand.	DOB officials locur of un function that DOR performs related to the Economic Diversification Medicing Fund		
IS EX HERIT	Requires DOR to tend to the state business for could to the United OR Recepting True Fand any appropriations, gifts, grants, or ather monitor structure for used of recycling purposes.	A diversance that between effects taid the division collasses are set over (or (or const all, us fory if not have table tappents in any propagations, (b), gravits, etc., if the further Oil Respecting. Their Fund, E. S. 352417(3). An Russie Tan. Evideon official and the division does not collest neurophythese any propagations, glith, grave, etc., for the used towards or Tans tableses the set of the tablese the towards or Tans tableses the set.		
28. 8.8.10(2773.12	Expires DOR to address the miss and are to levied by the Northeast Louisian Jahn Tas District for the Northeast Lauisian Jahn Tas Fresh	collection and is made at 100 collection are collection and is made at 100 collection and and for determine that this has not not been bried at the benchmark from the last own been bried at the benchmark from the last The Elsevisi is still fromtioning. EXIS has not realised that shares are		
21. 8.5.474033	Funding DOR to reflect an annual forms or regulation for for carsin reconsticutional whichs.	TOTE offsich mild free is not order them. For The lines and registration free is not recordenced values are collected by the OBSC of Phase Trans and are playmouth offsic of Phase Transform and the the Public Staff and Correlations, and as thy DAT To file item "residues in REC. CMAD. by And To file item "residues in differenced" we approximate free interfaces and the parameters of the theory is a second of the regionation had lines to second to the parameters of the Staff.		

Logel C

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## Exhibit 3.3

## Twenty-olar Activities Pertaining to BOR, Public Administratory, and LTC Found During Aufil That Are Patientially Outmoded with world We Conducted for Investigation (Sent)

	IR (Conclud		
22.		Bagint KCK to obliga a une the spone for face use of faceous agrouphs, on which are I assistent active tax, has been juild.	A State True Devision reflicit and the disputment has not collisishift was to no humation aggregate. This of Wild Mex and N- ton and State State State State State State State State State State State State State 1981 for industributy tenders, films State to reflect the state. The researce for the State State State State State State State paralases, these enhousement for the state in reflection of the state state of the state was paralases, these enhousement for the state state paralases, these enhousement for the state state is the state of the discussion of the state state state on the state of the discussion of the state state state state of the discussion of the state state state.
35.	8.8 172828	Register ECR: to solitat a for from such education responsive.	ECC, without work drog do not radius theor. The Targeward Tabulad Gravies (3), The Targeward Tabulad Gravies (3), This (Torkins has searched for Elementy and the transmission of the transmission of the transmission of the transmission of the Targeward and the search of the Targement of the Targeward Anti- there compared the Targeward searce transmission (3), a search of the Targement of the Targeward and (3), a search of the Targement of the Targeward and (3), a search of the Targeward searce transmission (3), a search of the Targeward searce transmission (4), a searce transmission (4), a searce transmission (4), a searce transmission (4), a searce transmission (4), a searce transmi

Public Administ		
34. 8.8.33.534	Require process is denial to the public administer of the paths of chieses a list of review relations held by dochines a strong. The public administers is then required to take presents of the vehicles and administered them as waters course and as unnees of advances course.	III. 5. 21 SM, repeating a list of abundanced whiches hald in public councils to be presided semi-annually by the New Obsense Arrive Department, is indeed "councided." Whenever may have been for reason 55 this annuels, the Public Administrator county does not have the reasoness to increase that these manuality of more vehicides. It is suggested that the salesum is reasoned.

EakBd 3-3 Twenty-ning Artivities Pertining to DOR, Public Administration, and LTC Peerd Deving And Data Are Potentially Outworld and Should Die Camiliered for Repeat or Update (Cont.)				
Legal Crotiles	Decription	Agracy's Comments		
ITC				
5. R.S. 454000 and (1) and 47403.3	Support LTC is more with dir- tamiliant formsy Cosmitted to the drawning the marker value of trans, instantor, and galaxies at a standard conversion lating to be card for conversion lating to be card for the target of the standard to be presented on the standard to be presented on the standard to be presented on the standard to be standard more than the standard to be standard more than the standard to be standard to be standard to be standard to be standard to be standard to be standard to be standard to be standard to be standard to be standard to be standard	LTC must plotty with the Landsters Former Commission another to at an devolver tax and convention tables, in accordence with administrative proceedings and proceedings. It has administrative proceedings and providents. This adverses have partially be previous Landstein The Commissions as to she glott haved num- marks a part of this previous, since survessme- tances are an administration of an observation by the Deponence of Ramemer, Sevenment Tax Direlation.		
N. R.S. 47.184	Prevides for the announcest of insurance companies.	A 11C effect and ther fits manue would paper to be consoled immunds as in equilibrium of the librorhaps. The sub- information is the librorhaps. The sub- region of the librorhaps is the sub- region of the librorhaps is the sub- stantiant pice assessment of this property. It is all property first is not specific basis due in bruty region is an always maximum compare you for a structure of the librorhaps of the librorhaps of the promit paper she is not specific basis to be in- proved paper that is not specific basis to be in- proved paper she is not specific basis are specific paper basis. The sub- construction of the librorhaps of the librorhaps of the promit paper she is not specific basis are specific paper basis. The sub- transport of the librorhaps of the librorhaps of the librorhaps of the librorhaps of the librorhaps of the librorhaps of the librorhaps of the librorhaps of the librorhaps of the librorhaps of the librorhaps of the librorhaps of the librorhaps of the librorhaps of the librorhaps of the librorhaps of the librorhaps of the librorhaps of the librorhaps of the		
0. <b>E.S.</b> 47, 1871- 1875	Ecuption LTC to administer a loss paramote program for the measures of the stars and to lease scale archevite provisions of this Part shall be made after June 30, 1978.	The statutes R.S. 4718711 decayls 421 EFG ar- controlly controlled in that this loss parameter progeness was established to and association afflines in complying with expressed publiclines on modulied by while Louisiane. Constitution of 1553, property tay providence of which wave efforcies between 1.1933.		

Exhibit 3.3 Twenty-nise Artivities Pertiating to DDR, Public Administrature, and LTC Perand During Andre Thai Are Potentially Outenoded and Should Bic Camiltered for Repeal or Update (Coreleded)				
Legal Citation	Description	Agency's Conments		
TC (Constant	nî)			
	LTC is togethed to approve the value of summark from products and finder such by the Louisiane Presency Controlisation for the propose of a summark two on relevant land. (Louison's communit AGOR's Resence The Devision, which administeres and enforces revenues energy, may for the appropriate another the conditional of the condi- tion of the conditional of the conditional of the engineeries and the conditional of the condi- tional of the conditional of the conditional of the condi- tional of the conditional of the conditional of the condi- tional of the conditional of the conditional of the conditional of the conditional of the conditional of the conditional of the conditional of the conditional of the conditional of the conditional of the conditional of the conditional of the conditional of the conditional of the conditional of the conditional of the condit	R.S. 3.4540 dece aron to be autoadoc.		
N. K.S. 332631	Exputes LTC to prescribe the rules, regulation, or mobold of ruleation for fastes spec noner velocities within the limits of all municipal corporations and district traumal by municipal corporations. or Aci 17 of the 1990 Explore lemme.	Regarding the statute R.S. 35:3621 there Art of 1954, L.SC is unable to doarning what, if any, mins were prescribed by L.SC-over of priors ago. The city of New Orlease continues to be the only maintipality that cofteam cash is the on more relation.		

# Matter for Legislative Consideration

3.3 After further review of these previsions, the logistation may wish to further consider legislation to repeal or update statistics related to the activities listed in Uxdate 3-2 and 3-3.

#### Chapter 4: Analysis of Performance Data

Chapter Conclusions Overall, DOR's and LTC's missions, goals, eljectives, and particulatese indicators reported in the 297-96 executive budget du suit previde aufficient information to source of this desenses. Sufficient information is needed for users of the budget desensate to judge the several performance of BOR, UTC, set of the individual approxes.

Derformance data are net repetied in the 1973-98 security is build to an on other reports to the high-hard for the Landsman Tax: True Shapping Program (LTSP) for ear opporing period. Although the LTSP does not divertly review and speed states facility, the LTSP builds from state handle pressing scenics are seen line periods for the LTSP. The lock of preformance reparking decrement are sensitivity for the pregnant's with the them.

There are no mission and goals at the department level and for the Offler of Nerene budget unit. In addition, some preparate list, budies an addre guals. Reported minimum presently user the influring, while goals do and. When preparely contracted minimum and the influence of the science of the influence of the science of the science of the influence of the preparative perpentionets or automities.

Name of DORN's and LTC's objectives are memorphic and timebrand. In addition, must of the objectives are lengthy and address multiple topic (horstafter reduced to an multitioned objectives). Socie data are unclear and, therefore, may not be useful to high-laters in their devision-marking.

Because the objectives are not necessarily on each objectives, performance indextors manages regress to several objectives. Thus, when collectively considering the objectives and indicatance, users of the secondres bedget may not be able to worknast BOOX's events performance in administrativity and reducting states requires assessments, and informing the ablestion of property tax assessments, and informing the ablestion and property tax assessments, and informing the ablestion and and the next.

Department of Knyonus

In multiling, there is not a balanced unit of the various type of indications. Each programs includes (res.) (if may, existence, Eddisation are enabled in the indication are enabled indications are propuls indications for the transpin indications from the admants regression. Without a variety of the types of indications regression, markers of the covering the dispet are net receiving a complete view of the impact, efficiency and officience of the transpins.

Scope and Methodology of Analysis Conducted For the programs of this report, we marged to 2008 and 127.5° performance of and neuro special that the 1992-06 model budget. Specifically, our marging included the assumes of 22 ministers, 2 point, 1 deprivers, and 127 performance inducation against calculate the indeprivation of the performance inducaments in to distance its andemission for evolution of the performance and/or laplations in andemission for evolution interaction for avoid model laplations in andemission for deprivation (2) performance in the classical budget calculation (2) performance in the station 1997/50 scorective hadget performance data that was marging), as 1997-100 according to the classical score and performance data and the classical budget performance data that was marging), as

As discussed in Chapter I, the minimum, gash, objectives, and performance indicators for each of the executive budget operators listed in the 1097-58 executive budget were evaluated against an established as at 6 chercia. OPS's publication, Monaporeuro, and consultations with strikes appear were used to develop the orbits. The otheria and are described in Eakhih 4-1 and the fullerized new.

We also performed a limited review of DOR's and LTC's performance data reported in the 1998-99 rescolve budget. The review of the 1998-99 data was considered to note range changes that showed impresentations. The scope of this static tidd not include an analysis of the new iddentiation against the statishibit clients. The results of this scope are clienceed, where applicable, throughout this chapter of the report.

# department, office, institution, or program as established by Provides a sense of direction on how to address the mission: V Clear, easily and entered, and net-ratherical

department's performance data.

Choperiment of Rankmod

#### Face-64

Performance Data Lacking for the Louisiana Tax Free Shopping Processon

#### Performance Data Not Reported in 1997-98 Executive Badget for the Louisians Tax Free Shopping Program

The 1997-00 executive bulget and the operational plan (here Dec0 does not include preformance of the for hairman. This Theo Stopping Program (2):1997), in addition, the program's constrained of the operating preformation data is the lightwork of include preforming accounting survives for this program as well as rendering effortuning accounting survives for this program as well as rendering effortuning accounting survives for this program as well as rendering effortuning accounting survives for this program as well as rendering effortuning accounting survives for this program for while bosombielling for the presenter's excitation.

The Louisians Tars Pres Shopping Commission is responsible for implementing the LTSR. The commission was created and placed within DOR in 1588. It is composed of formembers via barrow without compensation or antidememerar from the state. R.S. 511201 autocleans a naise tax offard program (the LTSRP) for purchases of tanghile personal property by interasticanal travelies. In addition, R.S. 5111201 allows the LTSRPs or pulsets as netford agroup centile public within.

The program operator on stif guarantial revenues. These revenues leaded assual numberedly for two nucleations who participate is the program, staffs of vecdors (Deroit) to scartlands, from solve that strengths, advantage for it velocited from solve that strengths in startmarkeed velocity but Rehards Chrole bound at the New Obligation bleambload of Neyer Lifetime Chrole bound at the New Obligation bleambload of Neyer Markow Chrole bound at the New Obligation bleambload of Neyer Markow Chrole bound at the New Obligation bleambload of Neyer Markow Chrole bound at the New Obligation bleambload of Neyer Markow Chrole bound at the New Obligation bleambload of Neyer Markow Chrole bound at the New Obligation bleambload of Neyer Markow Chrole bound at the New Obligation bleambload of Neyer Markow Chrole bound at the New Obligation bleambload of Neyer Markow Chrole bound at the New Obligation bleambload of Neyer Markow Chrole bound at the New Obligation bleambload of Neyer Markow Chrone bound at the New Obligation bleambload of Neyer Markow Chrone bound at the New Obligation bleambload of Neyer Markow Chrone bound at the New Obligation bleambload of Neyer Markow Chrone bound at the New Obligation bleambload of Neyer Markow Chrone bound at the New Obligation bleambload of Neyer Markow Chrone bound at the New Obligation bleambload of Neyer Markow Chrone bound at the New Obligation bleambload of Neyer Markow Chrone bleambload of New Obligation bleambload of Neyer Markow Chrone bleambload of New Obligation bleambload of Neyer Markow Chrone bleambload of New Obligation bleambload of Neyer Markow Chrone bleambload of New Obligation bleambload of Neyer Markow Chrone bleambload of New Obligation bleambload of Neyer Markow Chrone bleambload of New Obligation bleambload of Neyer Markow Chrone bleambload of New Obligation bleambload of Neyer Markow Chrone bleambload of New Obligation bleambload of Neyer Markow Chrone bleambload of New Obligation bleambload of Neyer Markow Chrone bleambload of New Obligation bleambload of Neyer Mark

The LTRNP is not instability in the execution budget for DOIN 10/files of Hormen. According to DORs officially, the programs in not included because it is a nonlondiget with. For files many the department of loss of tricking performance class include adds to a order invite the second study of performance of the inclusion of the second study of the second study of the apport metrics for the programs, which are paid for thready the department's budget. DOR provides stores strokes to comple second structures in their and the second structure of the recording second structure is the second structure of the second structure is a time.

As discussed further in Chapter 1, DOR does not receive compensation far its services to the LTPSP. However, DOR receives contratation for its cents incomed for collecting revenues For other governmental entities. Additional study may be needed to determine if DOR should charge the LTFSP a fee to recover its crets.

According to a LTFSP efficial, performance data on the regressive self-structures and paradicals and taxability disorder report to the legiplature during our reporting period. However, the program internally missics sourcements on 1997 reasonal report provided by the LTFSP to programming during memory and the second second second second and second entropy of the second second second second second employment suggest of 5,500 period sectors in carring period second second second second second second entropy of the second second second second second for Lossiana networks.

However, similar data are not developed or reported in the legislatore. In addition, because the LJPSP is a significant program, an OPB official believers performance data should be included in DOF's unmergic planting precess and the legislatore may wish to have have it is performance.

#### Recommendation

4.3 The LTPPF staff, as well as CPS, DOR, and House Appropriations Committee staff, about decide what performance data the legislature needs on the LTPSP, and whether the performance data should be reported in fature editions of the executive budget.

Executive Budget Locks Performance Data for Overall Department The 1997-98 separative height discrete contains a several operatives mission or guil. It taks down so contains a budget of revision or guil for the Offler of Revenee. Without netwiness and guests, in its difflers to determine for purpose of the owned of personnel and related budget similar. In addition, there is no regested mission is the occuries budget down 1712. An a most several for accessive hudget down there a busin is identify the occuring purpose of the department or the privated cleans. It addition, which so departments of the privated cleans. It addition, which so department of the privated cleans. It addition, which is a discontrast discussion and additive from the discontrast, we are as a several several section. Several direct here there is the several section. OTH socied with DOL and LUC is recent user definition in the the HDP-PD county height. As a restrict of dust offset, the 1998-PD county height with a system and path of all hadres. A counted method is the 1998-PD encoder of the system of the system of the the 1998-PD encoder height optimised dura nate conducted, therefore, the mission and path over not sociated aparts the catalities of the system of path over and sociated aparts the catalities of the system of the system of a system of a system of the system of the

#### Recommendation

4.2 DOR, LTC, OPB, and House Appropriations Committee staff should confirm to work negative to develop a mission and goals for the cound1 department.

Performance Data May Not Be Useful for Budgetary Decisions Performance data that are repeted in the 1993-04 maxuative bedget way ret of collectively provide indexaction to communicate what its programs are seeking to recompilab. Although the minimum that are repeted are labeled and meet the erritoria, none of the goals provide a sensar of direction on how to address the minimum. However, they do actine the dustination stoward which the programs are striving.

In addition, more of the objections are reinsearable as provide target allow the mocoophylateres. Also objectives also contain of multiple components, which are reperied as ne objective. Note of the packetanese industros remeasure prepares nound the objectives. Also, then is not a balanced net coldificant types of packetanesis industros messares prepares industros and an experimental industros and and allowers are not entireficible as wall. As a track, the inplantare may rate to data be derivering for efficiency or difficultures and and an experimentaries for efficiency or difficultures and departments/prepares or use the performance data in mole finded advisors. Exhibit 6-2 below, as well as the rest of this sottion, describes the results of our overall analysis of the performance data reported in the sensetwire budget for all four pergames. In addition, the results of our analysis of the performance data by program are included in the remainder of this chapter and in Agenesik D.

Mission	
Masson	<ul> <li>2 of 2 (100%) identify purpose</li> </ul>
	<ul> <li>2 of 2 (100%) identify clients</li> </ul>
	<ul> <li>3 of 3 (100%) are organizationally acceptable.</li> </ul>
Geals	<ul> <li>3 of 4 (79%) are considered with the mission</li> </ul>
	<ul> <li>0 af 4 (9%) provides a direction and reflect the destination</li> </ul>
Objectives	<ul> <li>12 of 14 (86%) are consistent with geals</li> </ul>
	<ul> <li>0 of 14 (Phi) is measurable</li> </ul>
	<ul> <li>0 of 14 (Phi) is timeboard</li> </ul>
	<ul> <li>34 of 14 (180%) specify an end result</li> </ul>
	<ul> <li>13 of 14 (99%) are multi-skeed.<sup>1</sup></li> </ul>
Parlomance Indicators	<ul> <li>E of 211 (0%) measures progress toward the objective</li> </ul>
	<ul> <li>218 of 217 (97%) are consistent with the objective</li> </ul>
	<ul> <li>178 of 217 082%) are clear and easily understop</li> </ul>

6.1

Minkings: DOR reported two minkers is the 1997-88 executive backget. Both ministers are labeled as such and meet the execution. The execution is benefity the overall propose of the programm and the prototypatelines are executed. They are idenconstructionally account of the strength of the overall proent strength of the prototypatelines are executed on the prototypateline and the prototypatelines are executed on the Theorement of the prototypatelines understand the proposet of cleves of the memoryGoah. The department repeted four paths in the service/art bodge for DOR multi-DC, Alf for grands are ledded in such, and force are constant: with the minima of the programs. All of the application of the service of the provide a service of detection on here in programs it is solution the methadow. However, and within the program it is solution the methadow. However, and within the program it is solution the methadow. However, and the program it is solution the methadow. However, and the program it is solution the methadow. However, and the program it is solution that methadow is an effective of the program is solution to the methadow is an effective of the program is solution to the solution of the programs understate to 1000 Her methadow.

Objectives. The 1997-96 executive backpt indicates foreavers alsophore to DOR and LTC: "Overlap of the 14-04/99 in physicines are consistent with accompositing goals. The manifold the messagement, All 16 displaysion (2005) specify dataled and specify target data for accompositing goals in order to make the messagement. All 16 displaysions (2005) specify dataled and specify target data for accompositioned. As a remotik highlines may not be able to determine model what the program interach 50 measures the physicines induced and here messaging measures trended detectors.

A meak offset of the second se

According to OPR, the process for putting information into the executive budget is ingraving. OPR is working with agencies to develop hierar and near consider dejectives that are measuredle and introduced. These is also more communication between OPRstaff and OPR of Techicals susponsible for crunting the quantization plan and equationing the data for submission loss the executive balant.

Although a detailed analysis of the 1998-59 enzyotive budget was not conduction, it should be noted that some improvement has been much to the editor from reported in the 1998-99 executive budget. All of DOR's objectives new reportly time frames. However, most of the objectives are util multi-ident and therefore not reasonable. LTCP Processes Taxation Regulatory/Oversight Program contains all new objectives that are more specific for each major activity done.

Performance Indicators, Almost all (218) of the 217indicators are constituted with the objectives, as shown in Exhibits 4.2. We could not make this assessment for aix of LTC's indicators become they do one libers a chief objective. In addition, R276 (178 of 217) of the indicators are clear and early understanding.

However, non-of the profermance indicates measure propens stroad the dispirits, rest whospital of the indicateinduce a memorable component (20) ef (21). That is, they indicate a memorable component (20) ef (21). That is, they indicate a memorable measure program to express, era a signature aroungs. However, performance indicates with measurable components means are used to a strong the strong of the strong when the defactives thematotics are or measurable. As a mult, statistic of the measure budget of an those work (1) the pervise to calculate the budget of an those work (1) the pervise to calculate the budget of an those work (1) the pervise to calculate the budget of an those work (1) the devisions.

In addition, 7% (16 of 233) of the information reported in the concortise budget as performance indicators are not two performance folders. 2007 Tractice Regular systems and LTC's Property Traction Regularity(Cowridget Program include cognitations and process whether discussions help-the is indicators that is not classificable as indicators. For example, the Tax Cultorium Procession includes the discussion for the tractions.

> Bit Bossey Indicates, 'Los of a high-special optical theorem in the spectra of the spectra optical optical events probability and polypotensing bacavate reserve of transpectrum probability and the spectra optical optical high spectra optical optical optical optical optical optical probability and the spectra optical optical optical optical probability and the spectra optical optical optical probability and the spectra optical optical optical bits and the spectra optical optical optical optical bits and the spectra optical optical optical optical bits and the spectra optical optical optical optical probability and the spectra optical optical optical spectra optical optical optical optical optical optical optical optical is been optical optic

The above information deparities DOR's new process for respecting too strate processing, but does not provide my performance indicators to show how quickly the retarm are processed. Information in the encoutry budget should provide insight into the performance of the program. Including information not related to the performance of the program can conflue mere of the assessive budget and detext fram the presentation of actual performance indicates.

Performance Individe Types. The performance indicators presented in the 1997-85 execution budget do not provide a complete rate of linear, outport, outcores, efficiency, quality, and explanatory measures. Exhibit 4-3 below shows the majority of performance indicators (2756), reported in the 1997-88 executive budget, measure water.

Exhibit 4-3 e Types Reported in the 1997-89 adget: DOR and LTC
<ul> <li>25 of 217 (12%)</li> </ul>
<ul> <li>15T of 21T (72%)</li> </ul>
<ul> <li>31.of 217 (5%)</li> </ul>
<ul> <li>4 af 217 (2%)</li> </ul>
<ul> <li>1 af 217 (2%)</li> </ul>
<ul> <li>19 of 217 (9%)</li> </ul>

Twenty-fire (12%) of the indicates are input indicates. For the analysis discentiated film (19 of 25 input indicates measure domand for services and the relations of measure resources used. In addition, very fire of the indicates measure entropy, efficiency, and emiltr.

Without a more balanced rais at fudiance types, performance indications provide little useful information to inglidance. According to GASBI and informations, where should be a statisty on "lossibility ands" of performance indications. What this a miss is bould conside may be different for each pergrapmic. When such a miss is properly developed, the indicators communicate more consolete information on overall regurant performance. Is summary, DOU's performance data in the 1907-08 essentive budget lack important elements. As a resolt, legislation may not be able to:

- understand what the programs are trying to accomplish;
- determine how efficiently and effectively the meanure are coeming; or
- (3) be able to use the performance data for budgetary decisions.

Recommendations

- 4.3 DOR, LTC, OPB and House Appropriations Committee staff abouils continue to work topolar to develop ministem, polis, objectives and performance indicators that meet could listed arisanis. In addition, type wheed work topolfies to develop a rule of performance indicators to report in the operational plan and executive bodget.
- 4.4 DOE, LTC, OPB and House Appropriations Committee staff should continue to work together to limit the use of multi-ferred objectives in the concertive badget.

Tax Collection Program's Performance Data Need Improvement The Tac Collection Program's 1097-90 performance data may nep provide highlation or other users of the eccentric bedget with used a laboration is about the department's performance. Although all it appoints that the defaultion transact black the programs are abiliting out our of the guida provides a strans of department resonance for the stransaction and the department of the strange of the strange of the strange of the strange department resonance for the strange of the strange of the department resonance for the strange of the strange of the department resonance for the strange of the strange of the department of the strange of the strange of the strange of the department of the strange of the strange of the strange of the department of the strange of the strange of the strange of the department of the strange of the strange of the strange of the department of the strange of the strange of the strange of the department of the strange of the strange of the strange of the department of the strange of the strange of the strange of the strange of the department of the strange of the department of the strange of the

Exhibit 4-4 below summatizes the results of the analysis of eshibit. Mere details are shown in Amendia D.

Realty ef	Exhibit 44 Comparison of the Tax Collection Program's formance Data to Established Criteria			
Mission	<ul> <li>Mestilles parposa</li> </ul>			
	<ul> <li>Mestilles clients</li> </ul>			
	<ul> <li>Is organizationally acceptable</li> </ul>			
Geals	<ul> <li>3 of 3 (109%) are consistent with the mission.</li> </ul>			
	<ul> <li>0 ef 3 (IPic) provides a direction and reflects the distinution</li> </ul>			
Objectives	<ul> <li>8 of 8 (109%) are consistent with goals</li> </ul>			
	<ul> <li>0 ef8 (PN) is measurable</li> </ul>			
	<ul> <li>0 ef 8 (Ph) is sizebound</li> </ul>			
	<ul> <li>8 of 8 (100%) specify as end result</li> </ul>			
	<ul> <li>8 of 8 (100%) are malti-timed <sup>1</sup></li> </ul>			
Performance Indication	<ul> <li>0 of 154 (2%) measures progress toward the objective</li> </ul>			
	<ul> <li>153 of 154 (99%) are consistent with the objective</li> </ul>			
	<ul> <li>116-of 154 (19h) are clear and sanity understood</li> </ul>			

Mission. The Tax Collection Program's mission meets all of the criteria shown in Exhibit 4-1. It identifies the purpose, is organizationally accontable, and identifies its alients. Therefore,

are consistent with the program's mission. Although all the ceals

Page 72

do not provide a sense of direction on how the program in to address the mission,

All ones that the end provide a sense of direction on how the shorts the residence ones provide information to logislations on what steps the deparament will lake to result that itsesson. For compute, the gath resulting to the stepsizement of the highest depace of voltamary compliances in variable of the stepsize activity in how voltamary compliances in variable of the stepsize in the factor of voltamary compliances in variable of the stepsize in the factor of the stepsize of the stepsize of the stepsize in the compliance of the stepsize of the stepsize of the stepsize context of the stepsize of the stepsize of the stepsize of the stepsize information stepsize hadness the objection.

Objectives. DOB reported eight objectives for the Tax Collection Programs in the 1997-98 necessive budget. All of the Objectives new constants with the gash and upperly described end reachs. However, these of the objectives were contraining because they constant of independent returns are existing resultance that was not cleaned, as shown in Appendix D for objectives #4, #5, #6, and

In addition, pour of the eight elipticities are quasanable and interchandi. These heights in the elipsical halo resonanable and components and these elipsicities is include failes, all the objectives include endploy particular (i.e., work include). Is who manables, it is difficult to some the units effective's impathel face of all performance and their firms in vision the performance in the endploy program and independent of the theory framework endploy performance and their interpendent of the theory framework endploy performance in the endploy of the days framework for these interpresents.

Performance Indicators. There are 154 performance indicators reported in the 1997-94 successive houses for the Tax. Collection Program. Athough 75% (116 of 154) of the indicators are also and oracity understandink, 2091 (17 or 154) of the indicators information are activity success that is not defined, as shown in Arsemits D.

All heart all of the indication (PPIII) are constanted with the effectives. However, not neer of these indicatives transmers programs treased the objective. Name-fore prevent, (Ad ef 154), if it is idicative constain semantifue components, not that may have measured program, if the objective had been measured. As a much, the indicative constain segment the soft aff information to assure program programs or allow legislatents to make informed budgetary detection. Exhibit 4-5 shows a basildown of the types of indicators reported in the executive badget for the Tax Collection Program As shown in this exhibit, 79% (121 of 154) of the indicators are output measures.

		olt 4-5 sex Reported in the 1997-88 ex Collection Program
kput	1.	20 of 154 (17%)
Output		121 of 154 (29%)
Outcome		0 of 154 (0%)
Efficiency		3 of 154 (2%)
Quality		0.07154.00%
Explanatory		10 of 154 (#%)

There are no evicone indicators and only three efficiency measures included for the Tax Collection Wagnes. GAB's research researches data survey emphasis sheald be placed on surrouns and efficiency assessment for extrant levels. There is, DOB block also report research for extrant of simple cents all encourses provided by the descriptory.

For example, the department reports an indicator for reflections resulting them Milling encloses and/or Diffection 48 of their Tax Cofference Program. However, according to car reasons, a memory fair program the provinging of Diabilities results of weights one part would describe how close the department came to sensing its objection of endering disclopenet taxes. This measure would like lodge and/or is nucleasing this support of the department's professionance. Peblic Administrators Program's Performance Data Lack Cortain Florments The 1997-54 performance data for the Phole Arbitalantam Phone Phole (Egislations or collen used of the consulty budget with scale information minor the provide paragraphic status of the formation minor the scale of the program is and the scale of the program is natively, in addition, the program is addy ubjective in our emissandle or information. Therefore, the preformance indicators control reases progress to read the information, an indicators control reases progress to read the information and indicators control reases progress to read the information of the information program is performance of the information properties of models.

A summary of the analysis of the performance data for the Public Administrates Program is shown in Eakhih 4-6 below. The results of the program's performance are described after the publici. More details are also shown in Appendix D.

#### Exhibit 4-6

Results of Camparison of the Pablic Administrators Program's Parformance Pata to Established Criteria

Marine	<ul> <li>No mission is stated</li> </ul>
Gosh	<ul> <li>No goal is stated</li> </ul>
Objective	<ul> <li>No goal to assess enrobitioney with objective</li> </ul>
	<ul> <li>9 of L(Phi) is resembly.</li> </ul>
	<ul> <li>0 of 1 (PN) is timebrand</li> </ul>
	<ul> <li>1 of 1 (100%) specifies as end result</li> </ul>
	<ul> <li>Lef1(109%) is multi-light?</li> </ul>
Performance Indicators	<ul> <li>0 of 6 (Ph) measures progress toward the objective</li> </ul>
	<ul> <li>5 of 5 (100%) are consistent with the objective.</li> </ul>
	<ul> <li>6 of 6 (100%) are clear and easily undergood</li> </ul>
Although this this exhibit fo	information is not a criterion in Exhibit 4.1, we included it in a solutional information.
	d by legislative and/or 's staff from results of comparing.

...

Ministon and Gaula. The Public Administrators Program does not have a ministen or a gaal reported in the 1997-98 concentive budget. Therefore, legislators cannot be sure of the purpose and clients of this program, and may not understand the volumite aim of the research.

OOH has addressed this insue by including a minimo and pails in the 109969 occentive budget for the program. The 1997-98 and 1988-99 operational plans did not contain minimum and goals for two progrems, including for Hubbi Administration Program. However, OFB worked with DOR to correct three disclosecies in turn for the 1998-98 senseshive budget. In addition, DOR included a minimo and gash for the PMIK Administration Program. In Administration calu.

Objections. One objective that includent multiple parts or propend for the Phylic Administrations (Pappane) in the 1997-94 occurries budget. Silver the prepares does not contain a good, the objective cancer the soundaries (with good). Although the objective specificas a densitie of a roughly a fixed fixed on the objective specificas a densitie of a roughly a fixed fixed on the objective specificas a densitie of a roughly a fixed fixed on the objective specificas and the statistical, and project a fixed fixed the objective specificas and the statistical on projective fixed the program's performance in meeting the statist's public administrative rough.

Performance Indicates: The Fublic Administration Program contains in performance indications. All of these indicates are clear and enably undermodel. Although all of the indicates are accessible with the depiction, bey do are measure program transits the depiction. This is because the objective is real summarille. When indicates do are incomere program issued objectives, source of the executive budget may not know how work the recommunic territored with the wave memore the accountilia.

Ealth 4-7 on the following page shows a bacaldown of the type of indicators presented in the noncentry budget for the Phblic Administences Program. As shown in the cabibit, the Phblic Administences Program's performance data data or include one instructioners, efficience, and the origination indicators.

Exhibit 6-7 Performance Indicator Types Reported in the 1997-58 Executive Indget: Public Administrators Program			
Inpet	<ul> <li>9 af 6 (0%)</li> </ul>		
Owput	<ul> <li>6-af-5 (109%)</li> </ul>		
Owicome	<ul> <li>9 af 6 (0%)</li> </ul>		
Efficiency	<ul> <li>Part4 (2%)</li> </ul>		
Quality	<ul> <li>9-af 6 (0%)</li> </ul>		
Explanatory	<ul> <li>Parts (275)</li> </ul>		

Alcohalie Boverage Cantrol Program's Performance Data Need Improvement We found that enforce/pity, the performance data includes the 1997-09 converse haplings for the Alcoholis Howevage Contral Program may not enable details on endorse to determine one well the pergession contrain the set and a doublish between the pergement does not have a goal and its out adjusted between summaride or temporture. A set a small, the data regression is an 1997-09 memories of doublish and and the details of the orient pergents.

Eabilit 6-8 on the following page summarizes the analysis of the performance data for the Alcobalic Brograge Control Program. The results of the analysis are described in this section. More checkles are shown in a Anneadre 20.

Ministen. The Alcoholic Beverage Control Program's relation meets all of the other/a alcowa is Tabibit 4-1. It kineticate the purpose of the program, is cognitisticatedly acceptable, and identifies its clicens. This prevides legislators with information reaching the numbers and idents of this research.

Mission	Mostifies pwpcee     Identifies clients
_	<ul> <li>Is organizationally acceptable</li> </ul>
Gaals	<ul> <li>No gash are slated</li> </ul>
Objective	<ul> <li>No goal to amone consistency with objective</li> </ul>
	<ul> <li>D of 1 (2%) is measurable</li> </ul>
	<ul> <li>0 ef 1 (9%) is timebound</li> </ul>
	<ul> <li>1 of 1 (180%) specifies an end reach</li> </ul>
	<ul> <li>1 of 1 (180%) is realitizized.<sup>1</sup></li> </ul>
Performance Industory	<ul> <li>If all 16 (PN) measures progress toward the objective</li> </ul>
	<ul> <li>36 of 16-(180%) are combined with the objective</li> </ul>
1.410-1-0.001	<ul> <li>16 of 16 (190%) are slear and swills understood.</li> </ul>

Exhibit 4-5

1997-01 craceline hadger performance data to the armuta in Eddition 0-1

Gaada. There are no goal's reported in the 1997-84 orientative budget for this program. Consequently, highlatters may not be provided for this program. In the study of the deviations. However, GPB has added a goal for this program to the 1998-99 exceeded to budget.

Objectives. The case electricity that is represent for the Archolds Interrespondent Content Program specifies and estated This program does not have a goal is avoir to answer the objective constraintency. There also apply the objective constants researched maintency. There are also apply the constants researched that have been as a straightfor the objective constants of the straightforward. According to a GAS03 efficient, objectives should cover only one area and he bed?. As a result, there are for straightforward for the objective constant for theme for more produces and objective constants and and the objective constant of the straightforward for the straightform of theme for more produces and apply on the straightform of the straightform. Performance Indicates. The 1977-36 occurring highpointies is performance indicators in the Adobitic Deverge Cosmol Porgans. All of the indicators are consistent with the time of the indicators cosmol perpendition of the adobitic time of their indicators cosmol perpendition of the depotyte. This can be articlated to the last of a meanwhile depotyte, the indicators may net periodic such a distance of the secdenced pervision. Such of the distance is made adobition the depather may net periodic such a distance of the indicator becketter depotytes.

In addition, as with the other pregrams, the majority (20%) of parkerance induces in the Archorotic Bowenge Control Desgons are counts of services the pregnent provides without subjects, Bowene, the pregnent also reported from (25%) waterem inducetes, the special solution provides a set of the fast for water providing a site of the fast for waters of the incrusive in balance the fast for the pregnent. Dashed 4.00 below prevention to the subject of the the optimum presents of the set of the set of the the pregnent.

Performance Indi Executive Badget	Exhibit 4-9 rator Types Reported in the 1997-88 Alcabolic Beverage Control Program
lapat	<ul> <li>Pef16(0%)</li> </ul>
Output.	<ul> <li>10 of 16 (63%)</li> </ul>
Outcome	<ul> <li>4 af 16 (29%)</li> </ul>
Efficiency	<ul> <li>1 of 16 (8%)</li> </ul>
Quality	<ul> <li>9 of 16 (8%)</li> </ul>
Explanatory	<ul> <li>1 of 16 (8%)</li> </ul>
enan. Propored by legel belownation evolu-	aive auditor's staffband on malysis of and in the 1997-SR manufive height.

Louisiana Tax Commission's Property Taxation Regulatory/ Oversight Program's Performance Data Are Incomplete L1CC: Property Taxakois Regulatory: Verenight Programs 79-706 performance also many any provided lighthmare or other propose name in the second light programs and the programs of the second light programs are set of the programs of the second light programs of the second li

As discussed in Chapter 2, LTC functions as a separate budget out free BOR's Office of Research. According to 5 department efficients, LTC is responsible for its own planning and budgetang. Tables 4-10 to the following page memory-memory to results of the analysis of the partnersance data for LTC's Property Taucidos Regularency/Unersight Program. Rends of the analysis of the program's performance are also described in this sectors. More delates are shown in Accordin 10.

Mission and Guid. LTC's Property Tacking Explaincy/Oversight Program does not have a mission or a guid reported in the 1997-98 ecocurive budget. Therefore, legislations cannot be nave of the program's purpose, elisits, and the major artivisits the mousan undertains to accountil the remove.

The 1997-98 concentive backgot does corenia a goal at the backgot unit level for LTC. The Property Tanatism Regulatory/Oversight Programs in the only program for the LTC backgot unit. Thus, we assessed the backgot unit goal against the extertia in EXMIN 4-1.

The budget and gold does provide a distribution for the program to strive transf. Homeway, it cannot provide a source of direction on how to address the missions because there is ne missions responsed for the budget unit or its confly programs. For this reason, a user of the executive budget may net understand the promese of the programs.

OPB worked with LTC to addiscut the meter in the 1988-99 accountso budget. Athrough LTC's 1997-98 and 1988-99 operational place add not respont a mission or etables the budget and or program levels, OPB included missions and goals at both the budget and level and the program level in the 1998-99 budget decement.

	of Camparison of LTC's Preperty Taxation Regulatory/Orersight Program's rformance Data to Established Criteria
Nission	Nu relation is stated
Guals	Ne gash are stated at pregnam level     Budget unit level goal
	<ul> <li>No mission to assess consideracy with goal</li> <li>No mission to determine if goal provides a struct of direction to address the mission</li> </ul>
Objective	4 of 4 (180%) are consistent with goal     0 of 4 (0%) is measurable     0 of 4 (0%) is instantantial
	<ul> <li>4 of 4 (180%) specify an end result</li> <li>3 of 4 (79%) are multi-sloved.<sup>1</sup></li> </ul>
Performance Indicators	<ul> <li>0-of 41 (Phi) measures progress reward the objective</li> </ul>
	<ul> <li>35 of 41 (45%) are consistent with the objective 40 of 41 (64%) are clear and easily understood</li> </ul>
Although this this exhibit for	information is not a animize in Hubble 4-1, we included it in additional information.

Boarver Prepared by logitheire auditor's shall from smalls of comparing 1997 AB concerve badget performance data to the oriente in Exhibit 6-1.

Objectives. LTC included four objectives for the Property Taxation Regulatory/Orenzight Program in the 1997-98 ecocurive budget. All four objectives are consistent with LTC's budget unit geal. In addition, all the objectives specify a dealed on totalt.

Note of the abjectives are measurable and peoply a time frame for addressman. As well the deter pergrame, bece-fourthe of the dejectives are multi-former. That is, the eleptorese contain end pergrams in acquest the account of the delate in dominant of the program in counted to account people within a certain text frame. We approximate the second to people are specific, it may not be accounted by person in counted by a second second and the second second second and the second second second framework is a determined as a second second second second framework is a determined as a second second second second second to be a seturated indexes. As the second to be a seturated indexes of the second se

Department of Revenue

As noted previously, LTC's Property Taxation Ragatinery/Oversight Program contains all new objectives in the 1985-99 seconduct bedget. There objectives report to be more contains. However, it was net within the corps of this and its exclusion the adsorgery of the new literarism ragination the criteria in Exhibite 41. We simply mouth an apparent impreventent in the formula of the information.

Performance Indicators. LUC's Property Tasafan Brgathany/Cversight Program contains 61 preformance indicators reported in the 1975-81 encourbs wheapdit, Almout all of the 41 Indicators are clear and namly undertool (OW), in addison, 835 of the indicators (50-64) are consistent with high-periors. The remaining six indicators for not have an objective ta annex constrainty, and shows in Appendix D, page 17.

Similar to the other programs, this program does not have any performance indicators that measure progress toward the objectives. This is because the suspectived objectives are not measurable and contain working there.

LTC's Property Taxation Regulatory/Orenight Program contains a mix of performance indivators. Exhibit 4.11 on the following page shows a breakdowe of the types of indivators properties in the resource to the resources.

However, as shown in Exhibit 4-31, almost half of the indicator are compute that simply provide contast of arcticos instead of focusing on sexual conduct. These we also no efficiency measures. The concome measures do no theor tax rell indicatoring af amesianest. a major remains objective.

Executive Nuc	Exhibit 4-11 alor Types Reported in the 1997-58 lptt: LTC's Property Tanation tory/Oversight Program
Ispet	<ul> <li>5 ef 41 (12%)</li> </ul>
Output	<ul> <li>20 of 41 (49%)</li> </ul>
Outcome	<ul> <li>2 at41 (12%)</li> </ul>
Efficiency	<ul> <li>0 of 41 (8%)</li> </ul>
Quality	<ul> <li>1 af 41 (2%)</li> </ul>
Evaluatory	<ul> <li>Latri (225)</li> </ul>

In contrast, other states do suport outcome oriented memory toking is tok off-indiantity of association. For Department of Devault Property in Administration (Program V) backger rangests for 1997-98 (indialetti Administration (Program V) Program (Program in the planning is include in averant performance response to the transformation (Internet) and an administration (Internet) (Program (Program in the planning is include in averant Program (Program (Program in the planning is include in averant Program (Program (Program in the Planning is include in averant Program (Program (Program in the Planning is include in averant Program (Program (Program in the Planning is include in the Planning in the Planning is include in the Planning in the Planning is include in the Planning is include in the Planning in the Planning is include in the Planning in the Planning is include in the Planning in the Planning is include in the Planning in the Planning is include in the Planning in the Planning is include in the Planning in the Planning is include in the

- Percent of classes studied found to have a level of at load 99%
- Tax soll uniformity (average for coefficient of dispersion)
- Statewide (weighted) average level of property assessment

As a result of the lack of variety in the types and quality of inflottors reported, readers of the suscasive budget are see receiving a complete view of the impact, effectiveness, or efficiency of the program. Recommendations

- 4.5 DOB, LTC, OPB, and House Appropriations Committee suff-should continue to work topother to onsare that minimize included in fitture concrute budgets and that they are regarized andly acceptable, as well as identify an eventil purpose and alter exerct.
- 4.6 DOR, LTC, OPB, and Home Appropriation Commission and should work on creating prob that provide a sums of discussion on how the program will address the mission. They should also continue to work together to canary that guals continue to be compared with program indicates.
- 4.5 DER, LTC, OFB, and Hence Appropriations Consolutes and Hundr work on crusting measurable and therefore the department likelish working to work distancing eligences that address sublight to constant and eligencies and consistent with goals and specify desired and reach.
- 4.8 DCR, LTC, DFB, and Hurse Appropriation Connoise and Morid work signifies to evolve performance indexion furt meaning program inwards the eligiberts. This block is necessfullated by fur development of meaning heat devices. They indexid also seeding as you'll signifies to construct preformance indexions consists to be consistent with abbreview and its met in to undexided.
- 4.9 DOR, LTC, OPR, and House Appropriations Consultance staff should work together to create sats of performance indicators for all objectives that contain a balanced ratis of indicators reco.

## Appendix A

## List of Publications Used

## Appendix A: List of Publications Used

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- Fluida, Stata of-Ollica of Pregame Palicy Analysis and Government Accountability. Perior of the Freed Tear 1995-99 Performance of the Department of Account's Despecty Tear Administration Program Compared to Universit Appropriations Act Performance Naturalistic Performance 1993.
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### Appendix B

## Boards, Commissions, and Like Entities

## Appendix B: Boards, Commissions, and Like Entities

Name of Board, Commission, er Lite Entity		of Board, Commission, er Legal Like Entity Authority Purpose/Function		
Fuarda, Commissions, and Like Earlies Within HOR				
L	Loubian Tax Pro Shopping Commission	R.S. 51:1314	Established to promulpate regulations for the operation of a miss tax refund program. So the produces of single-personal property by instantional starvists in which due towards, the participation product, and the refunding agency have clear and aimple looks in the addand process with adequate lateral accounting controls in place.	
Di-	ards, Commissions, and Like Ent			
2.	Loubhne Advhery Carminico or Interpresented Rolatizes	8.5.24.802	Study and report on the entries, mecanny, and detarbatic relationship increases, and detarbatic relationship helmson and associate for any second fraud- rescovers, according to state an ide- creator of the local governmental systems, as and as a show information relating to local government. The secretary of DOR is a member of the scannibles.	
2	Commission Commission	KS 39291	DOR is a member of the commission which is to identify the policy and planning data anoth of the state, to provide for a contingue multitation in electronic format of data bases in the tana, and no conclusion mutual data base reach of the state.	
•	Louishaa Ganing Control Bowd	8.5.27.11	The sources of the TOR is as we officer member of the board, which has all randomize, sourced, and participations, backward, and participation, backward, and all power incidents or normersy to such regulatory underly, course, and participation over all appends of gaming, antimites and spensions as possible of non-	
h.	Louisian Mater Carrier Advisory Committee	8.5.401486.1	DOR is a member of the committee, which is created for the purpose of providing athiese, consultation, and recommendations to three state approximate anthonization trapidate, linearea, and tax the notice cartering inductry.	

Department of Famous

Figs B.2

Name of Based, Commission, or Like Easter		Logal Authority	Perpentition	
6	Louisiere Real Easter Incommon Trace Association	K.S. 124892	The unitative of revenue is an occ of ficin incusion of the association. The susception is the implementation of the administrative for participations of the commissions of associative of mass, the commissions of associative of the associa- tion of associative and the sublicities of associative and the transmission of the sublicities and the sublicities and the participative associative the sublicities of the participation associative and the sublicities of the sublicities of the sublicities of the sublicities of the sublicities of the	
10	ords, Commissions, and Like Eat Taxos Collected and Administer	od by DOR		
7.	Rescoped Partic Community Improvement Board	8.8.43.902.34	Administers and distributes for capital improvements in Desergard Patish contain appropriated sales tax monitor architected by DOR and deposited into the Bearangard Parish Community Reprovement Fund.	
Ł	Board of Tax Appeals	30.5.47.1401	Created in an independent agency in the resonative dependent to that an an appeal board to hear and decide, it a minimum of respensit to the totapyor, quantization of fars and fart unling from disputs or constructions for horses a totapyor and the cellicities of revenues of the State of Louisians in the conferentiant of any can, excise, literate, premit or other tox law administratod by the collexits.	
9.	Innesi N. Moral - New Orlson Exhibition Authority, Board of Commissioners	Ani 300 of 1978, Arx 572 of 1984, and Ani 1913 of 1993	Acquire, severing, reviews well, extend, largerye, maintain, and operate projects within the day all hims: Obsens to promote the communic growth and development of the only and in exighteeing presents. IDOR is and or context to collect a hoad consequency on Ke with Avhorely.	
80.	Louiniana Association of Tax Administratory	Industry Group	Analytic state and local too administrations in the exchange of informatives and encourages an informative in two, regulations, and administration, more efficient operation of ficel tax officient operation of ficel tax officient incomend efficiency of each state and local on administration.	

Appendix B. Fourily, Commissions, and Like Entities.

Name of Board, Commission, or Like Entity		Legal Authority	PurposeFunction
	Louisiant Recovery District, Board of Discours*	8.5.79384	Atald the mate is the reduction of its deficit and provide monics to the stars to allowers can be instances and toxic other public bodies is similar matters. DOR calibors the one percent rade and and inside Datamies is subset to be-y-
12	Looidan Sadan an Dependen Darisi, Reest of Commissioners	Att 541 of 1978 and the Landstein Constitution of 1921 Art. XIV, Sec. 47	Plan, Snance, contract, develop, maintain, and openate facilities to be broated within the District to accommodate the bolding of sports reveals, addenies sweateds, and other events of public instruct. DOR is under contract to collect a local acceptancy tes for the Device.
13.	Sales and Use Tax Camprission	0385	Advise and assist DOR on the implementation of a sales and use two on out of sales studieg resolutions processor to Art 18 of 1994. DOR is to also keep the commission informat of collection and distribution of the tasse collected.
14	Inprovement Board	R.S. 47:302.5 and 47:332.3	Administrary and classifiers for capital improvements in Yernon Parials certain appropriated rates too monite collected by DOII and dependent in the Vernon Parials Community Inservenues Fund.
13.	Wardeld Horeen literal	N.S. 47,002.16	Exceives seriain appropriated sales tax monian collected by DOR and depended into the Winn Parish Toucton Pand.

#### Encode, Commissions, and Like Environ That Relate to Ad Valueum Taxon Supervised for the Louisians Tax Commission

Assessor' Cost Featier Program Cananitae	R.S. 47.2947	LTC appoints one member of the assessary' confidencies payment ensembles, which was ensured to proce- the assessary' performant cardification program. This program was established to formatics and recognize the productional isotophysic of according to the productional isotophysic of according to and vulceous
		initiation property to advaccous listing approach this situation. The program is to answer compliance with the inquirements of the association and have of the state governing the associations and imports of the state that property will be answered their yaw of quirkaby.

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**ENDERDORE OF FURNISH** 

Page 8.4

Name of Board, Commission, or Like Early		Legal Authority	Parpose/Function
12.	Board of Assessors for Orlean Parish	Louisiana Casadinatian of 1974, Act. 7, Soc. 24, R.S. 47(1989); and 47(1923-3)	The executive office of the assessment distant for the paried of Orlanas, compound of the sever assessors in New Orleans. Each assessor independently assesses and last property in and for his respective district which the paried.
н.	Losisies Assessor" Association	Industry Group	Provides a freed point for all assessors in the force of Louisians as that assessors may ant as unit to obtain the objectives of the organization relating to assessment machine and outflows assessment perclose as well as the assessors' fringe seeming.
19.	Parish Deard of Heviewers	8.5.47.1931	Reviews the accuracy of the assessors' assessments is said partial throughout the state. Is now heath, except the particle of Orlinan, the assessment accuracy is a manancing advisory regarity in the board of neview during the baseings on cases invulving, pressourcement of networky.

"This heard crusted to exist as of festimates 20, 1996, when all heards were retired

Nerr: Some of the boards, commissions, and like antidas limit may be political subdivision, to which P.S. 34-532 (Louvisian Performance And Program) does not apply. These types of boards, commission, and like retises are load of informations proprious may.

Source: Prepared by legislative auditor's staff using the following sources:

 Legislative Auditor's Policy and Quality Avanance Section April 1997, Boards, Commissiong, and Lafe Jacihies Peneri in the Levisionery

· DOR's organization that

Locidative Audion's staff review of loss relation to DOB

#### Appendix C

#### Fiscal Year 1996-97 Revenues Collected by the Department of Revenue

## Appendix C: Fiscal Year 1996-97 Revenues Collected by Department of Revenue

_	Revenues Collected for Flocal Year 1996-1997	Legal Authority		
	State Revenues			
1.	Akoholic Deverses Tas	8.5.353H1 at ana		
Ξ÷	Automobile Rootel Exclusion Tex	8.5.42.554		
÷	Bost Tan	8.5.35342 mark		
τ.	Converse Foc and Eurol for Honnoldona	8.5.47.9		
45.63.6.8.16	Coporation Franchise Tax	8.5.47.601		
6	Electrical Cooperative Fer	8.5.12:435		
	Fiduriary Income Tan	8.5.47.362		
6	Casoline and Matter Facts Tan	8.5.47.311 and 47:830.1		
٩.	Cananal Sevenance Tan	8.5.47.631		
16	dish Yan	8.5.47-8304		
16	Hanardova Liquid Figuritar For	8.5. 30-704 and 30-797		
13.	Hanardova Wasia Elispond Tau	4.5. 47 833		
ñ.	(Incente Tax - Corporation (Includes declaration)	A.K. 47 28111 and 47-387 414		
16	Income Tax - Individual (includes withheiding and declaration)	06.0. 43.00, 47-113, and 47-185		
ii.	Index innot and Antata Yuandar Yan	N.N. 41 (41, 45, 5417 and 45 (42)		
ŵ.	Inspection and Supervision For (public at-lifting and carries ()	N.N. 4811177		
17.	Engrection For Petroleum Praduct 1/32 cant	0.5.51793		
	Pheipsen and Corociled Europercon Solutaness Tax	0.6. 41 2561 at any		
化成	Johnny Mean Safay Inspection Fee	91.5. 30 568 and 30 561		
	Natural Con Franchise Tan	8.5.41101		
11	Oil feill Contingency Fee	0.5.30-2481 and 30-2485		
12	Chillield Nite Fanderation Peer - Class	0.8.30.87 er mg		
25	Chillsold hits Exploration Fee : Chil	0.5.30.87 er mg		
34.	Figebre Safety and Odorisation Fee	0.5.58.58 and 58.561		
24.	Batal Abababa Brumaga Taw	0.5.29.450 or ang		
36.	Balles - Louistana Council	8.8.45.502 H Mg.		
27.	hod Durits Tas'	0.8.45480		
28.	Special Fuels Tax	F.B. 47-832 and 47-829-1		
29.	Surface Mining and Reclamation Fee	E.S. 58-908.1 and 30-906.2		
ю.	Toberennesisation Tax for the Deaf	0.8.451061		
21.	Tobacce Permit Fee	0.8.4580		
12.	Foliacce Tan	0.5.45.858		
Ж.	Therapotetion and Communication Utilities Tax	8.5.433001		
34.	Abdained Property	R.S. 9(13) et ma.		

<sup>1</sup> Repeated by Art XIS of the Regular feasion of the Londons Legislance of DBL, effective January 3, 1986. Extensions are for payments of delegants for Industry 1, 1995.

Page C.3

Separation of Keymon

	Revenues Collected for Fiscal Year 1996-1997	Legal Authority
	Other Taun and Collections	
35.	Alcohol and Drug Allow Testiment Donation	KS. 4112038
36.	Alcoholic Buresage Coamination Paulid Fac	R.S. 26 71
27.	Catalog Salas - Act 18	KS.4138083
38.	Children's Trust Fund Denation	JKS.4712835
22.	Drug Extrement and Excernery Fund Docation	R.S. 4T12831
43.	Essentiate and Rate Analysis Division and Hearing Examiners EXvision Supplemental For	R.S.401011
41.	Emer N. Mur al New Orleans Exhibition Hall Authority Food and Deverage Tax	Ag 391 of 1987
12	Encer N. Miscal New Orlans Exhibition Tail Audustry Had Occupancy Tail	Are SIG of 1978, Are STE of 1984, Are FIED of 1980
45.	Ence N. Mical New Orleans Exhibition Ital Authority Tour Tax	Art 13 and Art 42 of 1954
н.	Geolese and Motor Park - Past of New Orleans 9:30 cent	B.B. 43 727
45.	Hanardon Waste She Cleanop Fund	8.8.59.2283 at sep
46.	Linnary Fund Donations	K.R. 45 128.33
rt.	Louisians Operation Game Thief Classfold Fund	8.5.47.123.40
н.	Louisiana Senior Crigane Yout Fand Dunation	8.5.47.129.42
Ň.,	Louisians Spacial Olympics Checkoff Fund	8.5.47(12).99
90.	Louisians feadure and Experition District Hard Occupancy Tax	The Louisines Conscibution of 192 Art. 14, Sec. 47, Aut 541 of 1975
51.	Ration Office Fund	8.5.4729926
Q.,	Sales - Aradia Parish Visitor Emergrise Fund	9.5.4730222
0.	Sales - Alexandria Pinenil le Area Tourian Fund	8.5.47.302.30
н.	Sales - Alexandria/Viterville Exhibition Hall	8.5.4730230
ю.	Sales - Asertacian Parish Visitor Empryrise Fund	8.5.4730221
м.	Sales - Anialian Tarl	The Loubhma Constitution of 202 Art. 7, Ser. 2320
11	Sales - Ansynthes Parish Visitor Entropolar Fund	8.5.47:302.8 and 47:332.21
а.	Sales - Banaregard Pariah Community Improvement Fund	8.8.47:000.24 and 47:332.12
а,	Sales - Bontine City RiverBont and Civia Canine Fund	8.8.47302.3 and 43332.3
а.	Salo: - Calcanza Visitor Betasprica Fund	8.8.47.00234
а.	States - Categoon Facish Tenzinas Development Facul	8.8.47/00229
а.	States - East Rates Kenge Parish Community Septement Fand	8.8.47/0029
a.	Status - Kant Ration Kongo Parish Kiwanada Contemptes Fund	8.8.473322
A.	Solin - Kouna/Japuboase Scotta Fund	8.8.4720228
а.	Solar - Barin Fasish Teurist Commission Fund	8.8.4738233
κ.	Solm - Borvito Parish Vision Emorprise Fund	8.8.4733218
а.	Sales - Jefferson Faciali Convention Center Fund - Keet	8.8.412023
λ.	Sales - Jefferson Facish Convention Center Fund - Kanner	8.8.410021
λ.	Sales - Jefferson Facish Convention Center Fund - Water	8.5.473021
9.	Seles - Laflayetic Pariah Visitor Enterprise Fund	R.S. 47:08215 and 43332.9
	Sales - Lafourche Parish Entroprise Fund	

	Revenues Callected for Fiscal Year 1996-1997	Legal Authority
	Other Yanas and Collections (Cont	
32	Sales - Lincein Parish Visitor Engeprise Fund	8.5.40.332.8
73.	Index - Logislana Tourian Promotion Detailed	9.5.51:1266
34.	Sales - Madisse and Rich and Pariabos Vision Emergetise Fund	8.5.47.302.4
£	Sales - Manyor - Carrott Read Economic Development	Colparative andersor agreements
м.	Sales - Monroe - Tower Drive Economie Developmen	nathiotized in K.S. 33 9029-2 and 33 9923 7
71 34 34	Sales - Monthease Parish Vision Emirgeise Fund	8.8.47.802.8
	Sales - Matchineters Convention Facility Fund	8.8.47.332.3
	Sales - Matchinekes Parish Winter Entropeter Fund	8.8.47.902.10
84.	Sales - New Orleans Metropolitae Convesting and Visition Barney Fund	8.8.47332.00
61.	Sales - Old City Hall-City Market in Opelouses*	8.8.47.332.26
	Sales - Cambrin Parish Vision Entropole Fund	
		8.8.47.002.08
		8.5. 47 (HE 2 and 47.312.6
	Take - II. Report Facily Esterains Fund	8.5.4733122
		8.5. 47 DEL 11 and 47 152 34
14		
÷.		8.5.47.062.27
91. 92	falm - 54 Temporty Parish Tourist Compliance Famil	8.5. 47:082.26 and 47:352.13
	Sales - Employhea Parish Tearlet Compliaise Fand	8.5. 47 (H3.17 and 45 352.14
97. 94	Sales - Newsdon Parish Visitor Economics Fund	8.5. 47:083.23 and 43:332.11
		16.0. d7 083.5 and 47:332.5
**.	Sales - Windoington Convention Facility Fund	5.5. CT.033.8
	States - Windvington Farth Travita Commission Fund	N.N. 47 1333.8
¥6.7	Nabe - Woheast Parish Convention and Visions Darons Fund	
18.	Sales - Wood Bates Rouge Fields Window Submodul Fund	36.5. 41.033.19
99.	Naba - West Caluation Community Cannot Fund	0.5.41583.12
105	Salas - Wine Parish Yourian Fund	16.5.41.102.15
HH.	Sales - Workforge Eworkspessor and Yraining Fund	0.5.41318
112	Self Generated Fees - Hand Cumpancy Tax	Louisiana Cossilvation of 1901 Am 14, Soc. 47; Art. 541 of 1976; Ant 205 of 1978; Art. 572 of 1984; and Art. 1973 of 1990
юл.	Self Generated Frey - Parish and Municipal Rep Tan	0.5.26.452(4)
806.	Listed States Obvisies Committee Charled Find	0.5.47128.53

<sup>&</sup>lt;sup>8</sup> At discussed further in Chapter 1, additioned shady is model to determine how the department carries and these approximate. Approximate 3: the line, both free cheforations are insidely and into the 5t, Landry Parish Elsewined Development.

According to their line, both these dedications are initially paid into the St. Landry Parish Historical Development Fund No. 1 in the inter-treasury.

Page C.4

Department of Revenue

Legal Authority
(Cost.)
6.8.431177
8.8.41126.32
neuro: I Report 1986-97. Compositive Rave and Louisians Tax Companying. A

Financial Expert. Anno 39, 1997. Schodule 4: Schodule of Non-Appropriated Funds (Mijor State Revenues and Issues Met Arabidule) and Schodule of Approx Funds Landstana Tax Onick. Fibroary 1996. A Publication of the Londstan Department of Econome and

 Lauisiana Tax Guide: February 1996. A Publication of the Levielene Department of Environ Tenation.

· Inquiry with department officials

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 Least dataset to DOM.

## Appendix D

## Department of Revenue's 1997-98 Executive Budget Performance Data Analysis

Appendix D: Department of Revenue's Performance Data Analysis	Digatant of Diverse	Master	Geste	Nos. Objective and Perturmane Industries are provided only at the program boot.
	(It shinks, Paulo	No stores is record for the dearmont.	No pub ete representationes	Searce: Perperdity highlicher and her 1 and fram magnetism of 1997 He exactive budge performance data with other

Page 0.1 Department of Norsion	Control of
Badget Celt: Office of Revenue (12-449)	L
(Frainises, Fguid)	
Morine	
No mission is reported for this budget unit.	
Guile	
Ye prote er separat for the hindur and	
Nate: Objective and Performance Industries are provided with a file program front.	
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Bodget Unit: Office of Revenue (12-448)	
Program A: Tax Collection	
(1 minutes, 3 guals, 3 objectives, 154 performance indicators)	- indicators)
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Program At Tax Collection (Conc.)
Objectives and Performance Indicators (Cont.)
Indianier 47: Number of Tax Forms University. Antivities 3, 4, & 12 (megad)
Indiante 420. Educatio Franch Strands (2011) (2054) to October 1, 1993). Number of STT Assessed - Audi Unio, 2, 4, 6 (1944)
Indexee Ph. Sharboni Foods Tandar (277) (12%s/se Ocoder 1, 1983); Namber of 577 Payness - Activities 2.45 (50592)
Indexee #18: Electroic Fords Transfer/ETT) (Effective October 1, 1963; Teal ETT Paymons Transferse (In XEllors - Artivitie: 2 & 41 (sympo)
Indexee 411: Symber of Bernen Flodt. Cerperate Income and Prencher Tox - Antivities 6.4:12 (separ).
Indiance #12: Yomber of Techners Film). Easter Texes - Areholiss E.K. 11 (netwo)
Indianae #131. Stambur of Dottoms Filmf. Endoctional Encourse Tax - Austricians #2.0.12 (putjust)
Indexer PLC: Standor of Secrets Filed: Income Tax Vitibiolog - Articlear B.R. 12 (surger)
Indicate #15. Number of Recent Elect. Solar Tax - Activition 8.4. (A (respect)
Indinete #19. Number of Beneral Third: Benerator Tax - O.I - Architeke Z.R. 11 Ondput
Indicate #15. Wander of Rebows Filled. Servenue Tax - Gas - Autobilie Ed. 11 (purple)
Indiane PLE. Standor of Secture Field. Sciantaeous Other - Autorities & A. Waison (Sasput
Indease FLP. Sumber of Bernan Flied. Tred. Remain Flied (scepa)
Indicate 420: Vamber of TEargy Revolved as Nagnets Modis - Activity 4 (seeped)
Industry \$20. Number of Perry Inspections Produced on Laser Privace - Audiolize 6.0.11 (project)
Indianae P22 Nambou of Permana Made Through StapioOppost System - Activities 2.4.1 ()stepu)
Indiane #20: Stamber of Tanes or Systems To Rie Conversed To New Compare System (surget)
Indiane 424. Two systems are reprintion and coopliance (argitement)
billinite (2): One-was fuddenies: In 17 (1953/6), zwei thes O'Ls of the lasts solitional from bacters topocers journeed to 475 in 177 (1914.10) was depended elementation, the represented of memory of back by free deco. Online).

Badget Unit: Office of Berease (12-440)	CYCERDO (12-640)
Pregram A: Tas Collection (Cont.)	others (Cent.)
Objective and Performance Indication: (Cent.)	
> Industry 20, dweek telebase: In TY 1995-64, eee 24% of the 2211 2018 generato socied ware proteined through the Reminister Proteining Species (compared to over 24% of the 2.122.001 dependent to colored in TY 1984-455, (seepade)	portrants sourced ware processed durangly the Reminister Processing, (i) (output)
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## Budget Unit: Office of Reverse (12-440)

## Program A: Tax Collection (Cont.)

# Objectives and Performance Indicators (Cost)

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## Appendix E

## Department of Revenue's Response



STATE OF LOUSIANA DEPARTMENT OF REVENUE AND TAXATION

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Sevenber 6, 2994

Dr. Daniel G. Kyle, CPA, CPE Logislative Auditor Office of the Logislation Auditor Post Office Box 94397 Bates Brease: 1.4. 33826.5997

Dear Dr. Kyle

We have evolved your performance and report extilled Analysis of Daprims Advancys and Phytomexic Tatas, which focused on the 1977-88 eccentric healped program information. This supplications so your evolves of the Dapartment of Recentre's The Californian, Neobla and Tolancas Control, and Davadiana Tac Flore Schoping, programs, We again with your recommendations, and we have taken or glass to take anyoness methods.

The Department solves the importance of the requirements of Act 1445. Therefore, we have been released using and existing the Department's strength and department's strength and well as its productance indication. We intend to constant we withing with the Offset of Hausing and Bagging the Lapidator's Hausing Department's strength and periods are departmented to consider on far their importer on operational point and periods are measured within Constraints on far their importer on operational point of the Mark Constraints Constraints of the difference of the Mark Constraints of the Mark Constraints of the difference constraints of the difference of the Mark Constraints of the difference of the Mark Constraints of the Mark Constraints of the difference of the Mark Constraints of the difference of the Mark Constraints of the Mark Constraints of the difference of the Mark Constraints of the difference of the Mark Constraints of the Mark Constraints of the difference of the Mark Constraints of the difference of the Mark Constraints of the Mark Constraints of the difference of the difference of the Mark Constraints of the difference of the difference

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Dr. Duniel G. Kyle, CPA, CPE Pago 2 November 6, 1998

Legal entries that indicate authorization of the Department's programs will be complete and accurate in the badact record being pressend for fixed year 1999/2000.

The Department periodically examines the maigurant of responsibility within the organization and addresses accesses much as show your staff supersed in the process. Coordination of find and/staff and administurity frequencies will contain. Yet, as recommended, the lighthurne would need to revise statutes to address the unclaimed related ecocordination.

Steps are restrictly taken by the Department to address obsolute laws, as evidenced by Area 4 and 27 of the 1996 Legislative Statistic. The statistic included is year report will be reviewed again and stops taken to require repeal or other appropriate actions on any unmended statistics.

The gapper private to use its research is its responsibility (which and performing latentiated which reversing the contrast of Constants. Its heights are not drive to the one maintains, goals, and alternative constances with an eligit architecting, legislative interest, and the task's offer analyheid contrast. We do attacent of synchronic distribution that its mellike and used as node as programme that accomplish that analyzed responsibility in the loans control way. Nove, Theoreman, way would like a shared year work for hand analyzed and digger review and analysis within Disparsment of Research's programs. The Disparsment has benefited from the interastic and analysis in during the mellion of the shared based based from the interastic and analysis.

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## Appendix F

## Louisiana Tax Commission's Response

Touisiana Tax Commission



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BATCH ROUGE OFFICE

Dohder 35, 1999

Dr. Daniel G. Kylo, PH.D., CPA, CFE Legislative Anabor 3600 Nusth Third Streat Peet Office Ros 94382 Bason Range, LA, 20806-8397

Dear Dr. Kylei

Responding to your report dealpain of Program Anthony and Performance Data for the Louisiana Tan Computation.

First the Connectation would blue to thank you der giving our agency the apportunity in effect connectatio regarding the report. 5 found your staff, very preferences and a pleasant to work, with.

As poor report states, the Louisians Tes Constantin, no well as the Department Tokan is the Department of Porenae, Into Alevany apped that for the root million structures we completify different functions. The Department of Reviews Analysis International Comparison of the Regularized/Decouples Constantion for Advances Table Decouples and Decouples and Regularized/Decouples Constantion for Advances Table Decouples for Payrell and Department of Reviews on the Louisians Tes Constrainting Advances Tables and Decouples and Decouples and Regularized/Decouples of Reviews Decouples and Decouples and Decouples and Decouples and Reviews on the Louisians Tes Constrainting Advances Tables and Decouples and Decouples and Reviews on the Louisians Tes Constrainting Advances and Decouples and Decouples and Reviews on the Louisians Tes Constrainting Advances and Decouples and Decouples and Reviews and Decouples and Decouples and Decouples and Decouples and Decouples and Reviews and Decouples and De

Admittably, hurs is very little immedian between the two outlikes due to the completely different functions of each agency. This union has worked very recented by since 1981 and the Lonisian Tax Commission strongly magants the peakes system between the Department of Revenue and the Lonisian Tax Commission that remain to three.

Where there is a presemption of savings through consolidation, is many cases this has added another layer of Directorency that in time, could be much norm dependent to our state presenteed.

Understanding that your analysis was based as Piscal Year 1997-88 data contained in the Executive Hadari, about all of the cloud definitenits have been addressed and corrected.



Dr. Daniel G. Kyle, PH.D., CPA, CPE Detaber 25, 1998 Page 2

The Louisians Tax Commission has worked very closely with the Department of Revenue and the Office of Planning and Budget is conform with Act 1463 of the 1997 Regular Species.

We have revised our Strategic Plan, which provides Overall Missions, Coats and Objectives for each department of the Lonisiana Tax Commission for the rans) five (3) years. We will continue to work with the Office of Planning and Budget to conser that we are reporting processorial and accounties.

Following the recommendations contained in your report, our agreey has completely sevened our Operational Playmaking this a part of our 1990/2000 Badget.

If we can effor further information, please call my effice at (225) 925-7855.

Advantation

177.564

### Appendix G

## Division of Administration, Office of Planning and Budget's Response



State of Louisiana DIVISION OF ADMINISTRATION

OFFICE OF PLANNING AND BUDGET

BARX C. DEDNICH

October 6, 1998

Daniel G. Kyle, Ph.D., CPA, CPE Lephative Audius Post Office Base 94397 Baton Renge, LA 70804-8397

Br: Analysis of Program Authority and Performance Data for Department of Revenue

Dear Dr. Kyle:

Think yes for including members of our staff in the protein of year affect's performance and of the Department of Revenue.

Our effect percently agreen with and recommendations repeting ways to calcusce planning and performance accusability for the Department of Derenau, An your and notes, many incrementers have already been included in the execution budget decomments prepared for PT 1988 99. Further improvements were made as a result of the department's recomb complete for even strength adm.

We apprecise the role year office contributes to the success of the Louisiana Government Performance and Accountability Act. Among our recommendation to apprecise to the supportion that they consider the information presented in your performance matters during their strategies and previously downing efforts.

Skeccerdy,

Stephen R. Wisham State Director of Planning and Badget

SECTIONS