



Report Highlights

Louisiana Department of Revenue

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Audit Control # 80210053
Financial Audit Services • April 2022

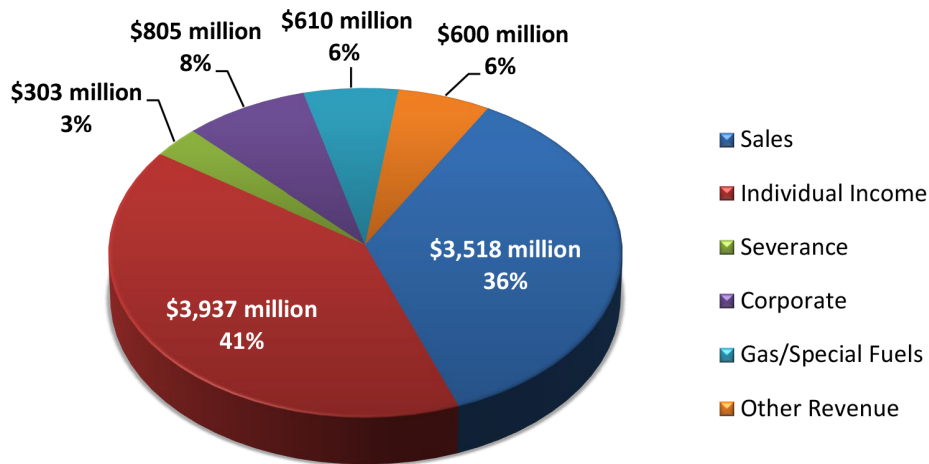
Why We Conducted This Audit

We performed certain procedures at the Louisiana Department of Revenue (LDR) as a part of the Annual Comprehensive Financial Report of the State of Louisiana, the Single Audit of the State of Louisiana, and to evaluate LDR's accountability over public funds for the period July 1, 2020, through June 30, 2021.

What We Found

- For the second consecutive year, LDR failed to submit a comprehensive return on investment analysis to the State Legislature for all tax incentives for which the revenue loss was one million dollars or more in fiscal year 2019, as required by state law.
- LDR also failed to submit the annual tax exemption budget for 2020-2021 to the Governor and the State Legislature by March 1, 2021.
- LDR did not maintain an adequate Continuity of Operations Plan and granted inappropriate access to the Gentax system, which is used for the collection, retention, and processing of tax return information and related transactions for individuals and businesses.
- We also prepared an analysis of fiscal year 2021 tax revenue collections, which totaled approximately \$9.8 billion. The majority of revenues collected by LDR, 77% of the total tax revenues, is generated by the collection of Individual Income tax and Sales tax.

Fiscal Year 2021 Tax Revenue Collections



Source: Fiscal Year 2021 Department of Revenue Annual Fiscal Report, as adjusted

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