

PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND

STATE OF LOUISIANA



FINANCIAL STATEMENT AUDIT
FOR THE YEAR ENDED DECEMBER 31, 2020
ISSUED JUNE 14, 2021

**LOUISIANA LEGISLATIVE AUDITOR
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LOUISIANA LEGISLATIVE AUDITOR
MICHAEL J. "MIKE" WAGUESPACK, CPA

June 4, 2021

Independent Auditor's Report

**COLONEL LAMAR A. DAVIS, DEPUTY SECRETARY
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS, PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Baton Rouge, Louisiana**

Report on the Financial Statements

We have audited the accompanying Statement of Fiduciary Assets and Liabilities Arising from Cash Transactions and the Statement of Changes in Fiduciary Assets and Liabilities – Cash Basis of the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund (Fund), a custodial fund within the Louisiana Department of Public Safety and Corrections, Public Safety Services (Public Safety Services), as of and for the year ended December 31, 2020, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of the Fund as of December 31, 2020, and its collections and distributions made during the year then ended in accordance with the cash basis of accounting described in note 1.

Basis of Accounting

We draw attention to note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Emphasis of Matter

As discussed in note 1, the director of Public Safety Services serves as collector and distributor of parish and municipal motor vehicle sales and use taxes. As such, the accompanying statements present information only on the activities of the collector of motor vehicle sales and use taxes included in the Fund and does not purport to, and does not, present fairly the financial position of Public Safety Services, as of December 31, 2020, in conformity with accounting principles generally accepted in the United States of America.

As discussed in note 4, the Supreme Court of Louisiana issued a judgment upholding the 19th Judicial District Court's decision that declared Louisiana Revised Statutes 47:303(B)(3)(a) and (b)(i) unconstitutional. These statutes require that local tax collectors enter into an agreement to use the vehicle commissioner of the Office of Motor Vehicles as their agent to collect local motor vehicle sales and use taxes. Although this ruling could effectively eliminate all parish and municipality tax collections and distributions made currently by the Office of Motor Vehicles, the office had current contracts to collect motor vehicle sales and use taxes for all taxing authorities in the state at December 31, 2020.

As discussed in note 1-C to the financial statements, Public Safety Services implemented Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*, for the year ended December 31, 2020. The adoption of this standard caused the financial information reflecting the changes in fiduciary assets and liabilities during the period, which was previously presented in Schedule 1, to be presented in Statement B.

Our opinion is not modified with respect to these matters.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the Statement of Fiduciary Assets and Liabilities Arising from Cash Transactions, the Statement of Changes in Fiduciary Assets and Liabilities – Cash Basis, and related notes. The Schedule of Distributions – Cash Basis listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements.

The schedule is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule is fairly stated, in all material respects, in relation to the financial statements as a whole on the basis of accounting described in note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 4, 2021, on our consideration of Public Safety Services' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of Public Safety Services' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Public Safety Services' internal control over financial reporting and compliance.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA**

**Statement of Fiduciary Assets and Liabilities
Arising from Cash Transactions
As of December 31, 2020**

ASSETS

Cash (note 2)

\$47,738,328

LIABILITIES

Due to taxing bodies and others

\$47,738,328

The accompanying notes are an integral part of this statement.

**DEPARTMENT OF PUBLIC SAFETY
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STATE OF LOUISIANA**

**Statement of Changes in Fiduciary
Assets and Liabilities - Cash Basis,
For the Year Ended December 31, 2020**

	BALANCE AS OF DECEMBER 31, 2019 RESTATED	ADDITIONS	DEDUCTIONS	BALANCE AS OF DECEMBER 31, 2020
ASSETS				
Cash	\$40,458,418	\$513,975,728	(\$506,695,818)	\$47,738,328
LIABILITIES				
Due to taxing bodies and others	\$40,458,418	\$513,975,728	(\$506,695,818)	\$47,738,328

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENT

INTRODUCTION

As provided by Louisiana Revised Statute (R.S.) 47:531, the director of Public Safety Services is designated as vehicle commissioner of the state. The vehicle commissioner is responsible for the collection and distribution of parish and municipal motor vehicle sales and use taxes, as well as the administration and enforcement of the “Vehicle Registration License Tax” under the provisions of Chapter 4 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund was established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others. The accompanying financial statements have been prepared on the cash basis of accounting with collections recognized when received and distributions reflected when paid. As such, the accompanying financial statements do not reflect the receivables and related payables associated with tax collection activities.

B. REPORTING ENTITY

R.S. 47:303(B)(3)(b)(iii) requires the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund to be audited annually. Accordingly, the accompanying financial statements reflect financial activity of Public Safety Services relating only to the vehicle commissioner’s responsibility as collector and distributor of parish and municipal motor vehicle sales and use taxes. Amounts included in the financial statements are also included in the Department of Public Safety and Corrections, Public Safety Services’ annual fiscal report.

C. CHANGE IN PRESENTATION

In consideration of the issuance of Statement No. 84 – *Fiduciary Activities*, by the Government Accounting Standards Board, the financial information reflecting the changes in fiduciary assets and liabilities during the period, which was previously presented in Schedule 1, is presented in Statement B for the year ended December 31, 2020.

The change in presentation had no impact on the Fund’s assets and liabilities.

2. CASH

At December 31, 2020, the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund has cash (book balance) totaling \$47,738,328. State law requires that all collections be deposited in the State Treasury. Cash balances held and controlled by the State Treasurer are secured from risk by the State Treasurer through separate custodial agreements, and the risk disclosures required by accounting principles generally accepted in the United States of America are included within the state's basic financial statements in its Comprehensive Annual Financial Report.

3. LOUISIANA UNIFORM LOCAL SALES TAX BOARD

Effective July 1, 2017, R.S. 47:337.102 created the Louisiana Uniform Local Sales Tax Board (Board) to support and advise local sales and use tax collectors concerning the imposition, collection, and administration of local sales and use taxes authorized under the constitution and laws of the state of Louisiana. The Board was to be funded through a dedication of a percentage of the total statewide collections of local sales and use tax on motor vehicles and was payable from current tax collections.

In September of 2017, a petition was filed in the 19th Judicial District Court by the Plaquemines Parish Council and St. James Parish School Board challenging the distribution of local sales tax dollars to the Board. In February of 2019, a Baton Rouge District Court ruled in favor of the plaintiffs and declared R.S. 47:337.102(I) related to the funding of the Board as unconstitutional. The Supreme Court of the State of Louisiana affirmed the lower court's ruling.

Prior to the District Court ruling, Board collections of \$68,481 for February 2019 were held in escrow while pending the Supreme Court ruling. Subsequently, the amount held in escrow was distributed to the parishes and municipalities in January 2020. There were no Board collections during calendar year 2020. In addition, beginning in February 2021, Public Safety Services resumed withholding collections on behalf of the Board through agreements entered into between the state, the Board, and the applicable parishes and municipalities.

4. COURT DECISION REGARDING MOTOR VEHICLE SALES TAX COLLECTIONS

On April 14, 1998, the Supreme Court of Louisiana issued a judgment upholding the 19th Judicial District Court's decision that declared R.S. 47:303(B)(3)(a) and (b)(i) unconstitutional. These statutes require that local tax collectors enter into an agreement to use the vehicle commissioner of the Office of Motor Vehicles (OMV) as their agent to collect local motor vehicle sales and use taxes. The Caddo-Shreveport Sales and Use Tax Commission, the central collector of taxes for Caddo Parish, filed suit for a declaratory judgment asserting that it was being unconstitutionally prohibited from collecting locally levied sales and use tax on motor vehicles by the operation of R.S. 47:303. The lower court found for the Caddo-Shreveport Sales and Use Tax Commission, and the Supreme Court upheld the lower court's decision. The judgment became final on April 28, 1998. Therefore, after that date, the legislature cannot require that OMV collect local taxes against the wishes of the central tax collector of any parish

or to designate a collection agent for the commission. Although this ruling could effectively eliminate all parish and municipality tax collections and distributions made currently by OMV, the office had contracts to collect motor vehicle sales and use taxes for all taxing authorities in the state at December 31, 2020.

5. RESTATEMENT OF BEGINNING BALANCE ON STATEMENT B

The beginning balance as reflected on Statement B has been restated by \$38 due to Parish and Municipal tax collections being overstated in the prior-year financial statement.

SCHEDULE

Schedule of Distributions – Cash Basis

Schedule 1 reflects the distributions of parish and municipal motor vehicle sales and use taxes to the various taxing authorities during the period January 1, 2020, to December 31, 2020.

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
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STATE OF LOUISIANA**

**Schedule of Distributions - Cash Basis
For the Period From January 1, 2020,
to December 31, 2020**

Public Safety Services collection costs	\$5,066,195
Louisiana Legislative Auditor audit fee	59,400

TAXING AUTHORITY

Acadia Parish:

Acadia Parish Law Enforcement District	706,940
Acadia Parish Mosquito Control Sales Tax District No. 3	274,454
Acadia Parish Police Jury	2,370,228
Acadia Parish School Board	2,120,821
City of Basile	3,445
City of Crowley	478,663
City of Duson	4,533
City of Eunice	26,652
City of Rayne	248,783
Town of Church Point	131,847
Town of Iota	49,229
Village of Estherwood	14,756
Village of Mermentau	10,233
Village of Morse	11,786

Allen Parish:

Allen Parish Law Enforcement District	509,486
Allen Parish Police Jury	356,639
Allen Parish School Board	1,528,413
City of Oakdale	91,430
Town of Elizabeth	15,405
Town of Kinder	53,142
Town of Oberlin	40,038
Village of Reeves	971

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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2020,
to December 31, 2020**

Ascension Parish:

Ascension Parish Law Enforcement District	\$1,618,735
Ascension Parish Police Jury	3,237,469
Ascension Parish Sales Tax District No. 2	1,618,735
Ascension Parish School Board	7,379,968
City of Donaldsonville	303,042
City of Gonzales	582,987
East Ascension Parish Drainage District No. 1	1,731,611
Gonzales - Conway Economic Development District	109
Gonzales Tanger Mall Development District	245
Town of Sorrento	78,412
West Ascension Hospital Service	93,131

Assumption Parish:

Assumption Parish Police Jury	526,391
Assumption Parish Road and Drainage District and Library	516,752
Assumption Parish School Board	1,315,979
Assumption Parish School Board District 1	263,196
Town of Napoleonville	13,562

Avoyelles Parish:

Avoyelles Parish Law Enforcement District	482,897
Avoyelles Parish Police Jury	965,795
Avoyelles Parish School Board	1,690,141
City of Bunkie	101,316
City of Marksville	103,974
Town of Cottonport	80,740
Town of Mansura	43,559
Town of Simmesport	44,724
Village of Hessmer	24,353
Village of Moreauville	32,226
Village of Plaquemine	7,130

**DEPARTMENT OF PUBLIC SAFETY
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For the Period From January 1, 2020,
to December 31, 2020**

Beauregard Parish:	
Beauregard Parish Law Enforcement District	\$574,201
Beauregard Parish Police Jury	287,101
Beauregard Parish Sales Tax District No. 1 (Police Jury)	1,830,672
Beauregard Parish School Board	2,273,469
City of DeRidder	471,100
Town of Merryville	76,024
Bienville Parish:	
Bienville Parish Police Jury	303,308
Bienville Parish School Board	606,616
Town of Arcadia	92,999
Town of Gibsland	31,901
Town of Ringgold	37,833
Village of Castor	5,166
Village of Saline	7,663
Bossier Parish:	
Bossier Parish Law Enforcement District	846,272
Bossier Parish Police Jury	2,773,963
Bossier Parish Police Jury Capital Improvement Fund	1,184,780
Bossier Parish Police Jury Special District No. 1	505,282
Bossier Parish School Board	5,923,904
Bossier Parish Sheriff Capital Projects Fund	507,763
City of Bossier City	3,233,958
City of Shreveport	192,961
Town of Benton	110,484
Town of Haughton	293,402
Town of Plain Dealing	25,425

**DEPARTMENT OF PUBLIC SAFETY
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2020,
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Caddo Parish:

Caddo/Bossier City	\$204,284
Caddo Fire District 1	423,722
Caddo Law Enforcement District	1,745,638
Caddo Parish Sales Tax District No. 1	2,116,112
Caddo Parish School Board	7,481,309
City of Shreveport	9,654,880
North Caddo Hospital District	256,921
Town of Blanchard	108,199
Town of Greenwood	76,460
Town of Mooringsport	10,217
Town of Oil City	16,378
Town of Vivian	128,445
Village of Ida	9,083
Village of Rodessa	1,856

Calcasieu Parish:

Calcasieu Parish Police Jury Law Enforcement District	4,188,579
Calcasieu Parish Sales Tax District No. 1	3,072,787
Calcasieu Parish Sales Tax District No. 2	2,792,387
Calcasieu Parish Sales Tax District No. 3	911,175
Calcasieu Parish Sales Tax District No. 4	3,527,901
Calcasieu Parish School Board	5,584,773
Calcasieu Parish School Board Salaries	2,792,387
Calcasieu Parish School Board Salaries 2	2,792,387
City of DeQuincy	184,811
City of Lake Charles	4,134,290
City of Sulphur	1,276,707
City of Westlake	290,077
Morganfield Economic Development	2,529
Town of Iowa	229,830
Town of Vinton	149,064

**DEPARTMENT OF PUBLIC SAFETY
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PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2020,
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Caldwell Parish:	
Caldwell Parish Police Jury	\$747,961
Caldwell Parish School Board	504,677
Town of Columbia	9,054
Catahoula Parish:	
Catahoula Parish Law Enforcement District	205,103
Catahoula Parish Police Jury	410,205
Catahoula Parish School Board	615,308
Town of Jonesville	24,988
Claiborne Parish:	
Claiborne Parish Hospital Tax	156,830
Claiborne Parish Police Jury	237,547
Claiborne Parish Police Jury No. 2	37,639
Claiborne Parish School Board	627,321
Town of Haynesville	102,152
Town of Homer	116,399
Village of Athens	6,815
Village of Junction City	2,205
Concordia Parish:	
City of Vidalia	267,876
Concordia Parish Hospital Service District 1	116,387
Concordia Parish Police Jury	799,084
Concordia Parish School Board	931,100
Town of Ferriday	96,418

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DeSoto Parish:

City of Mansfield	\$103,535
DeSoto Parish Law Enforcement District	398,528
DeSoto Parish Police Jury	797,057
DeSoto Parish School Board	1,992,643
Town of Keachi	8,255
Town of Logansport	25,800
Town of Stonewall	74,417
Village of Grand Cane	6,945
Village of South Mansfield	2,846

East Baton Rouge Parish:

Americana Economic Development District	6,523
Baker School Board	453,717
Central Community School Board	1,966,241
City of Baker	580,927
City of Baton Rouge	7,752,199
City of Central	1,501,232
City of Zachary	922,433
East Baton Rouge Parish Road Tax	4,716,867
East Baton Rouge Parish School Board	15,528,192
East Baton Rouge Sewer Improvement	4,716,867
EBR Parish Street Improvement	4,716,301
Parish of East Baton Rouge	8,200,448
Zachary Community Educational Facilities Improvement	656,282
Zachary Community School Board	656,282

East Carroll Parish:

East Carroll Parish Law Enforcement District	119,061
East Carroll Parish Police Jury	119,061
East Carroll Parish School Board	357,183
Town of Lake Providence	98,168

East Feliciana Parish:

East Feliciana Parish School Board and Police Jury	2,426,649
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**DEPARTMENT OF PUBLIC SAFETY
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2020,
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Evangeline Parish:	
City of Ville Platte	\$185,406
Evangeline Parish School Board	1,546,355
Evangeline Parish School Board/Solid Waste Sales Tax	773,178
Road and Drainage District No. 1	1,141,638
Town of Basile	45,512
Town of Mamou	98,851
Village of Chataignier	11,171
Village of Pine Prairie	41,447
Village of Turkey Creek	22,308
Franklin Parish:	
City of Winnsboro	161,514
Franklin Parish Law Enforcement District	264,226
Franklin Parish Police Jury	792,676
Franklin Parish School Board	1,056,901
Town of Wisner	16,395
Village of Baskin	5,056
Village of Gilbert	7,396
Grant Parish:	
Grant Parish Law Enforcement District	520,645
Grant Parish Police Jury	520,645
Grant Parish School Board	1,041,289
Town of Colfax	36,831
Town of Montgomery	15,387
Town of Pollock	9,396
Village of Creola	4,038
Village of Dry Prong	10,900
Village of Georgetown	11,264

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Iberia Parish:	
City of Jeanerette	\$110,923
City of New Iberia	1,102,986
Economic Development District No. 1	45,621
Iberia Parish Law Enforcement District	349,852
Iberia Parish Police Jury (Garbage Recycling)	437,719
Iberia Parish Policy Jury (Mosquito)	349,852
Iberia Parish Sales Tax District No. 2	240,297
Iberia Parish School Board	2,798,816
New Iberia Hwy 14 Economic Development District	1,295
Town of Delcambre	7,190
Village of Loreauville	17,660
Iberville Parish:	
Iberville Parish	692,843
Iberville Parish Police Jury	486,456
Iberville Parish School Board	1,452,106
Iberville Parish Solid Waste	239,598
Parish of Iberville	726,053
Town of St. Gabriel	96,835
Jackson Parish:	
Jackson Parish Police Jury	213,437
Jackson Parish Road Tax	142,291
Jackson Parish School Board	1,018,161
Town of Chatham	739
Town of Eros	1,937
Town of Jonesboro	97,833
Village of Hodge	6,505
Village of Hodge (East)	1,031
Village of Hodge (North)	4,145
Jefferson Parish:	
Jefferson Parish Law Enforcement District	2,154,617
Jefferson Parish School Board	17,236,940
Parish of Jefferson	21,546,175

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Jefferson Davis Parish:

City of Jennings	\$357,242
Jefferson Davis Parish Jail	437,190
Jefferson Davis Parish Law Enforcement District	437,190
Jefferson Davis Parish School Board	1,748,761
Jefferson Davis Road Sales Tax District 1	1,104,884
Jefferson Davis Sales Tax District No. 1	117,338
Town of Elton	38,518
Town of Lake Arthur	112,202
Town of Welsh	140,220
Village of Fenton	11,990

Lafayette Parish:

Broussard Economic Development District Caff No. 1	974
City of Carencro	619,759
City of Lafayette	5,746,410
City of Scott	485,210
City of Scott Apollo Development District	14,628
City of Scott Destination Pointe Development District	317
Downtown Economic Development District Lafayette	1,309
I49 Carencro TIF District	29,274
Lafayette Parish Law Enforcement District No. 1	1,799,861
Lafayette Parish Police Jury	1,799,861
Sales Tax Division, Lafayette Parish School Board	6,057,479
Sales Tax Division, Lafayette Parish School Board 02	3,028,740
Sales Tax Division, Lafayette Parish School Board 88	3,028,740
TIF District I-10 at MM 103	615
Town of Broussard	977,037
Town of Duson	57,734
Town of Youngsville	1,530,749
Trappey Economic Development District Lafayette	43
University Gateway Economic Development District Lafayette	715

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For the Period From January 1, 2020,
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Lafourche Parish:

City of Thibodaux	\$776,802
Lafourche Parish Consolidated Sales Tax District A - Rd Districts 3, 5, and 6	1,345,960
Lafourche Parish Law Enforcement District	438,628
Lafourche Parish Law Enforcement Subdistrict 1	1,813,510
Lafourche Parish Levee District	410,183
Lafourche Parish Road Sales Tax District No. 2	242,671
Lafourche Parish Road Sales Tax District No. 4	1,318,333
Lafourche Parish School Board	4,388,096
Lafourche Parish School Board/Golden Meadow	25,445
North Lafourche Levee District	445,559
Town of Lockport	88,342

LaSalle Parish:

LaSalle Parish Law Enforcement District	200,682
LaSalle Parish School Board	1,204,092
Town of Jena	81,753
Town of Olla	29,959
Town of Tulos	8,276

Lincoln Parish:

City of Grambling	88,456
City of Ruston	814,324
Cooktown Economic Development District	1
Lincoln Parish Police Jury	716,135
Lincoln Parish School Board	1,986,757
Lincoln Parish Sheriff's Office	238,711
Ruston Economic Development District 1	2,674
Sales Tax District No. 1	139,108
Town of Dubach	17,819
Village of Choudrant	47,299
Village of Simsboro	20,718

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Livingston Parish:

City of Denham Springs	\$313,154
City of Denham Springs Annexed Areas	3,120
Juban Crossing Economic Development District	14,672
Livingston Parish Gravity Drainage District 1	394,344
Livingston Parish Gravity Drainage District 5	317,665
Livingston Parish Gravity Drainage District 6	306,410
Livingston Parish Law Enforcement Sub District A	1,800,628
Livingston Parish Road Maintenance	3,601,503
Livingston Parish School Board	7,203,073
Livingston Parish School District No. 22	578,212
Livingston Parish School District No. 33	71,579
Livingston Parish Special Sales Tax District 1	1,718,271
Town of Livingston	51,591
Town of Springfield	19,870
Town of Walker	232,398
Village of Albany	22,974

Madison Parish:

City of Tallulah	218,695
Madison Parish Law Enforcement District	104,946
Madison Parish Police Jury	104,946
Madison Parish Sales Tax Fund	314,841
Madison Parish School District	209,894
Village of Delta	1,896
Village of Richmond	34,685

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Morehouse Parish:	
Bastrop Sales Tax District 1	\$59,967
City of Bastrop	301,469
Morehouse Parish Law Enforcement District	264,598
Morehouse Parish Law Enforcement Sub District No. 1	381,235
Morehouse Parish Police Jury	264,598
Morehouse Parish Police Jury District No. 1	13,668
Morehouse Parish School Board	1,058,392
Town of Collinston	10,599
Village of Bonita	5,170
Village of Mer Rouge	30,302
Natchitoches Parish:	
City of Natchitoches	697,472
Natchitoches Parish Law Enforcement District	443,324
Natchitoches Parish School Board	2,208,951
Natchitoches Sales Tax District No. 1	607,372
Town of Campti	30,643
Village of Clarence	10,105
Village of Natchez	6,122
Village of Robeline	5,229
Orleans Parish:	
City of New Orleans	13,439,009
French Quarter Economic Development District	4,346
Orleans Parish School Board	8,063,405
Regional Transit Authority	5,375,604
Ouachita Parish:	
City of Monroe	1,888,474
City of Monroe Fire/Police	370,141
City of Monroe Sewer/Water/Street	755,390
City of West Monroe	714,196
East Ouachita Economic Development District	1,171,026
Monroe City School Board - Special District	377,694
Monroe City School Board 2001	755,390

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Ouachita Parish (Cont.):	
Monroe School Board	\$1,672,854
Ouachita Parish Fire Protection Tax	2,354,671
Ouachita Parish Law Enforcement District	1,368,713
Ouachita Parish Police Jury	2,354,671
Ouachita Parish School Board	2,593,364
Ouachita Parish School Board No. 1	1,286,934
Town of Richwood	38,988
Town of Sterlington	134,182
West Monroe Economic Development District	3,248
West Ouachita Economic Development District	557,692
West Ouachita School District	1,668,842
Plaquemines Parish:	
Plaquemines Parish Council	1,234,690
Plaquemines Parish School Board	1,543,362
Pointe Coupee Parish:	
City of New Roads	108,564
Parish of Pointe Coupee	1,136,959
Pointe Coupee Parish Police Jury	162,422
Pointe Coupee Parish School Board	1,299,382
Town of Fordoche	30,747
Town of Livonia	39,046
Village of Morganza	12,281
Rapides Parish:	
City of Alexandria	2,199,455
City of Pineville	716,750
Fire District 17	63,381
Fire District 18	40,982
Rapides Parish Law Enforcement District	1,772,728
Rapides Parish Sales Tax District 3	1,189,049
Rapides Parish Sales Tax Fund	3,545,457
Rapides Parish School Board	5,318,187
Town of Ball	163,822

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Rapides Parish (Cont.):	
Town of Boyce	\$39,374
Town of Cheneyville	8,224
Town of Glenmora	45,340
Town of Lecompte	43,872
Town of Woodworth	130,337
Red River Parish:	
Red River Parish Law Enforcement District	200,505
Red River Parish Police Jury	300,758
Red River Parish School Board	401,010
Town of Coushatta	32,107
Village of Hall Summit	4,806
Richland Parish:	
Richland Parish Law Enforcement District	261,581
Richland Parish Police Jury	784,742
Richland Parish School Board	1,046,322
Town of Delhi	81,836
Town of Mangham	13,992
Town of Rayville	73,659
Sabine Parish:	
11th Judicial Enforcement Sub-District	81,143
Sabine Law Enforcement District	468,142
Sabine Parish Council on Aging	156,047
Sabine Parish Police Jury	624,189
Sabine Parish Sales Tax District 1	71,432
Sabine Parish Sales Tax District 2	236,134
Sabine Parish School Board	1,248,379
Town of Many	41,122
Town of Zwolle	68,276
Village of Converse	7,048
Village of Florien	12,982
Village of Pleasant Hill	11,199

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St. Bernard Parish:	
St. Bernard Law Enforcement District	\$389,453
St. Bernard Parish Police Jury	389,453
St. Bernard Sales Tax Department	2,726,174
St. Bernard Water and Sewer District	389,453
St. Charles Parish:	
St. Charles Parish Council	2,904,563
St. Charles Parish School Board	4,356,844
St. Helena Parish:	
St. Helena Parish Police Jury	772,371
St. Helena Parish School Board	514,913
Town of Greensburg	14,295
Village of Montpelier	2,126
St. James Parish:	
St. James Parish Council	412,914
St. James Parish School Board	1,382,839
Town of Gramercy	116,868
Town of Lutchet	123,444
St. John the Baptist Parish:	
St. John the Baptist Council Sewerage	1,019,172
St. John the Baptist Law Enforcement District	509,585
St. John the Baptist Parish Council	1,273,964
St. John the Baptist Parish School Board	2,547,930
St. Landry Parish:	
Central St. Landry Economic Development District Opelousas	10,092
City of Eunice	352,551
City of Opelousas	460,034
Grand Coteau Economic Development District	4
Opelousas Downtown Development District Economic Development District	207
St. Landry Parish Educational Facility Improvement District	1,806,499
St. Landry Parish Law Enforcement District	1,354,875
St. Landry Parish Road District #1	2,435,361
St. Landry Parish School Board	1,806,499

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St. Landry Parish (Cont.):	
St. Landry Parish Solid Waste Commission	\$1,445,199
Town of Arnaudville	46,552
Town of Grand Coteau	27,244
Town of Krotz Springs	21,645
Town of Melville	47,973
Town of Port Barre	81,930
Town of Sunset	134,567
Town of Washington	20,189
Village of Cankton	7,691
St. Martin Parish:	
Breux Economic District #1	380
City of Breux Bridge	267,158
City of St. Martinville	171,811
St. Martin Parish Law Enforcement District	634,103
St. Martin Parish Sales Tax District No. 1	896,521
St. Martin Parish Sales Tax District No. 2	98,011
St. Martin Parish School Board	2,517,618
Town of Arnaudville	4,752
Town of Broussard	5,892
Town of Henderson	27,371
Village of Parks	32,816
St. Mary Parish:	
City of Morgan City	65,361
Sales Tax - Morgan City	65,361
St. Mary Parish Law Enforcement	485,938
St. Mary Parish Police Jury	1,700,785
St. Mary Parish School Board	1,409,222
St. Mary Parish Wards 1, 2, 3, 4, 7, and 10	110,994
St. Mary Parish Wards 5 and 8	104,384
St. Mary Parish Wards 6 and 9	12,055

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St. Tammany Parish:

Camellia Square Economic Development District	\$21
City of Covington	573,656
City of Mandeville	886,985
City of Slidell	1,192,178
Fremaux Economic Development District	27
Nord Du Lac Economic Development District	185
Northshore Square Economic Development District	155
St. Tammany Parish Law Enforcement District	1,769,689
St. Tammany Parish School Board	14,157,513
St. Tammany Sales Tax District 3	11,320,609
Town of Abita Springs	103,338
Town of Madisonville	61,014
Town of Pearl River	166,068
Village of Folsom	41,203
Village of Sun	17,411

Tangipahoa Parish:

City of Hammond	691,113
City of Ponchatoula	327,368
Tangipahoa Fire District No. 1	89,751
Tangipahoa Parish Council	3,200,714
Tangipahoa Parish School Board	6,401,428
Town of Amite City	131,721
Town of Independence	76,925
Town of Kentwood	71,736
Town of Roseland	30,958
Village of Tangipahoa	12,204
Village of Tickfaw	22,756

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Tensas Parish:

Tensas Parish Fire Protection	\$25,430
Tensas Parish Law Enforcement	25,430
Tensas Parish Police Jury	330,604
Tensas Parish School Board	152,586
Town of Newellton	10,051
Town of St. Joseph	15,393
Town of Waterproof	6,152

Terrebonne Parish:

Terrebonne Parish Law Enforcement Sales Tax	1,193,443
Terrebonne Parish Sales Tax Fund: 0.25%	596,721
Terrebonne Parish Sales Tax Fund: 0.5%	1,193,443
Terrebonne Parish Sales Tax Fund: 1.5%	3,580,328
Terrebonne Parish Sales Tax Fund: 1.75%	4,177,049
Terrebonne Parish Sales Tax Fund: 1/2%	1,193,443
Terrebonne Parish Sales Tax: .5% 4/15	1,193,443

Union Parish:

Town of Bernice	38,591
Town of Farmerville	107,779
Town of Marion	12,189
Union Parish Law Enforcement District	530,060
Union Parish Police Jury	530,060
Union Parish School Board	1,590,181
Village of Junction City	4,114

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Vermilion Parish:

City of Abbeville	\$257,150
City of Kaplan	72,302
Hospital Service District No. 1	275,871
Hospital Service District No. 2	460,301
Town of Delcambre	27,004
Town of Erath	39,458
Town of Gueydan	22,032
Vermilion Parish Law Enforcement District	970,273
Vermilion Parish Police Jury	1,940,547
Vermilion Parish School Board	1,940,547
Village of Maurice	84,106

Vernon Parish:

City of Deridder	4,277
City of Leesville	150,053
Town of Hornbeck	10,148
Town of New Llano	53,443
Town of Rosepine	44,854
Vernon Parish Law Enforcement District	615,700
Vernon Parish Police Jury	1,847,100
Vernon Parish School Board	2,462,800

Washington Parish:

Bogalusa School Board	490,887
City of Bogalusa	461,651
Town of Franklinton	117,195
Village of Angie	6,092
Village of Varnado	7,709
Washington Law Enforcement District	446,261
Washington Parish Criminal Justice	275,142
Washington Parish Road Tax	294,532
Washington Parish Sales Tax District 1	505,106
Washington Parish Sales Tax District 2	670,752
Washington Parish School Board	1,026,723

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Webster Parish:

City of Minden	\$411,246
City of Springhill	196,079
Minden Economic Development 1	175
Minden Economic Development 3	1
Town of Cotton Valley	13,251
Town of Cullen	22,138
Town of Sarepta	21,410
Town of Sibley	67,789
Village of Dixie Inn	10,299
Village of Doyline	18,311
Webster Parish Law Enforcement District	442,878
Webster Parish School Board	2,214,395
Webster Parish School Board District 6	169,468

West Baton Rouge Parish:

Parish of West Baton Rouge	1,115,623
Riverview Economic Development District	123
West Baton Rouge Parish District No. 1	743,748
West Baton Rouge Parish Fire District No. 1	371,874
West Baton Rouge Parish School Board	1,487,498

West Carroll Parish:

Town of Oak Grove	26,894
Village of Epps	2,689
West Carroll Parish Police Jury	831,989
West Carroll Parish School Board	554,659

West Feliciana Parish:

Town of St. Francisville	39,186
West Feliciana Parish District No. 1	272,618
West Feliciana Parish Police Jury	312,004
West Feliciana Parish School Board	936,012

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Winn Parish:

City of Winnfield	\$121,342
Winn Parish Law Enforcement District	184,774
Winn Parish Police Jury	369,550
Winn Parish Police Jury Road Tax	184,774
Winn Parish School Board	739,099

Total Distributions	<u><u>\$506,695,818</u></u>
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OTHER REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS

Exhibit A

The following pages contain a report on internal control over financial reporting and on compliance with laws and regulations and other matters required by *Government Auditing Standards*, issued by the Comptroller General of the United States. The report is based on the audit of the financial statements and includes, where appropriate, any significant deficiencies and/or material weaknesses in internal control or compliance and other matters that would be material to the presented financial statements.



LOUISIANA LEGISLATIVE AUDITOR
MICHAEL J. "MIKE" WAGUESPACK, CPA

June 4, 2021

Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

**COLONEL LAMAR A. DAVIS, DEPUTY SECRETARY
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS, PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Baton Rouge, Louisiana**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Statement of Fiduciary Assets and Liabilities Arising from Cash Transactions and the Statement of Changes in Fiduciary Assets and Liabilities – Cash Basis of the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund (Fund), a custodial fund within the Louisiana Department of Public Safety and Corrections, Public Safety Services (Public Safety Services), as of and for the year ended December 31, 2020, and the related notes to the financial statements, and have issued our report thereon dated June 4, 2021. Our report was modified to include an emphasis of matter paragraph regarding the implementation of Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Public Safety Services' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Public Safety Services' internal control. Accordingly, we do not express an opinion on the effectiveness of Public Safety Services' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Fund's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Fund's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts, noncompliance with which could have a direct and material effect of the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Public Safety Services' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Public Safety Services' internal control and compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

RJD:NM:RR:EFS:aa

MVST 2020