

PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA



FINANCIAL STATEMENT AUDIT
FOR THE YEAR ENDED DECEMBER 31, 2011
ISSUED SEPTEMBER 26, 2012

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

LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

FIRST ASSISTANT LEGISLATIVE AUDITOR
AND STATE AUDIT SERVICES
PAUL E. PENDAS, CPA

DIRECTOR OF FINANCIAL AUDIT
THOMAS H. COLE, CPA

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

August 27, 2012

Independent Auditor's Report

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

We have audited the accompanying statement of fiduciary net assets arising from cash transactions of the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund, an agency fund within the Louisiana Department of Public Safety and Corrections, Public Safety Services, as of December 31, 2011. The financial statement is the responsibility of Public Safety Services' management. Our responsibility is to express an opinion on the financial statement 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 statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Public Safety Services' internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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 statement presents information only on the activities of the collector of motor vehicle sales and use taxes included in the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund and do not purport to, and do not, present fairly the financial position of the Louisiana Department of Public Safety and Corrections, Public Safety Services, as of December 31, 2011, or the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Furthermore, as discussed in note 1, the accompanying

statement has been prepared on the cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

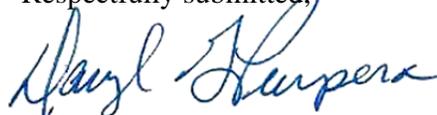
In our opinion, the financial statement referred to previously presents fairly, in all material respects, the assets and liabilities arising from cash transactions of the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund of Public Safety Services as of December 31, 2011, in conformity with the basis of accounting described in note 1.

As discussed in note 3, the Supreme Court of Louisiana issued a judgment upholding the Nineteenth Judicial District Court's decision that declared Louisiana Revised Statutes 47:303(B)(a) and (b)(1) 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, 2011.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 27, 2012, on our consideration of the Parish and Municipal Sales and Use Tax Escrow Fund's 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the accompanying financial statement as a whole. The accompanying combining schedule of changes in assets and liabilities and the schedule of distributions listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statement of the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund of Public Safety Services. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement 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 information is fairly stated in all material respects in relation to the financial statement taken as a whole.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

KJ:DG:BDC:THC:ch

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

**Statement of Fiduciary Net Assets - Cash Basis
As of December 31, 2011**

ASSETS

| | |
|---------------|---------------------|
| Cash (note 2) | <u>\$27,334,144</u> |
|---------------|---------------------|

LIABILITIES

| | |
|---------------------------------|---------------------|
| Due to taxing bodies and others | <u>\$27,334,144</u> |
|---------------------------------|---------------------|

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 is 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 statement has been prepared on the cash basis of accounting with collections recognized when received and distributions reflected when paid. As such, the accompanying financial statement does 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 statement reflects 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 statement are also included in the Department of Public Safety and Corrections, Public Safety Services’ annual fiscal report.

2. CASH

At December 31, 2011, the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund has cash (book balance) totaling \$27,334,144. 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. COURT DECISION REGARDING MOTOR VEHICLE SALES TAX COLLECTIONS

On April 14, 1998, the Supreme Court of Louisiana issued a judgment upholding the Nineteenth 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 current contracts to collect motor vehicle sales and use taxes for all taxing authorities in the state at December 31, 2011.

4. SUIT FILED FOR REFUND OF LOCAL TAXES

On June 30, 2011, First Transit, Inc. filed a petition with the Nineteenth Judicial District Court for refund of \$402,908 in local taxes erroneously collected by the Department of Public Safety, OMV in 2009 and 2010 for registration of buses. According to the petition, the bus registrations should have been exempted from local sales and use taxes in accordance with R.S. 47:301(10)(i) because the buses were less than five years old and used exclusively in a public school system. These taxes were subsequently distributed to the City of Baton Rouge and East Baton Rouge Parish. On March 30, 2011, First Transit, Inc. submitted a claim to OMV seeking refund of these taxes. On May 4, 2011, OMV denied the claim stating that school buses used in higher education do not qualify for the exemption referenced in R.S. 47:301(10)(i) and that an appeal should be filed with the Board of Tax Appeals.

On July 1, 2011, First Transit, Inc. filed a petition with the Board of Tax Appeals (the Board) against the City of Baton Rouge and officials, the OMV and Nick Gautreaux, and the Louisiana Department of Revenue (LDR) and Cynthia Bridges. The Board has dismissed the City of Baton Rouge and local officials as the Board does not have jurisdiction over local sales taxes. On February 14, 2012, the Board heard argument on the exceptions filed by the OMV and the LDR. Through exceptions, the OMV has requested to be dismissed from the proceedings citing no cause of action as OMV is the agent of the collector of taxes and not the actual collector of the taxes. Therefore, OMV is not the proper party to be sued for refund. On March 13, 2012, the Board dismissed OMV from the proceedings.

SCHEDULES

Combining Schedule of Changes in Assets and Liabilities

Schedule 1 reflects the changes in Public Safety Services' custodial responsibilities.

Schedule of Distributions

Schedule 2 reflects the distributions of parish and municipal motor vehicle sales and use taxes to the various taxing authorities during the period January 1, 2011, to December 31, 2011.

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

**Combining Schedule of Changes in
Assets and Liabilities - Cash Basis
For the Year Ended December 31, 2011**

| | BALANCE AS OF DECEMBER 31, 2010 | ADDITIONS | DEDUCTIONS | BALANCE AS OF DECEMBER 31, 2011 |
|---------------------------------|---------------------------------------|---------------|-----------------|---------------------------------------|
| ASSETS | | | | |
| Cash | \$26,185,900 | \$347,661,086 | (\$346,512,842) | \$27,334,144 |
| LIABILITIES | | | | |
| Due to taxing bodies and others | \$26,185,900 | \$347,661,086 | (\$346,512,842) | \$27,334,144 |

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

**Schedule of Distributions - Cash Basis
For the Period From January 1, 2011,
to December 31, 2011**

| | |
|---|-------------|
| Public Safety Services collection costs | \$3,465,125 |
| Louisiana Legislative Auditor audit fee | NONE |

TAXING AUTHORITY

Acadia Parish:

| | |
|---|-----------|
| Acadia Parish Law Enforcement District | 594,654 |
| Acadia Parish Mosquito Control Sales Tax District No. 3 | 231,782 |
| Acadia Parish Police Jury | 1,998,804 |
| Acadia Parish School Board | 1,783,963 |
| City of Basile | 2,096 |
| City of Crowley | 396,369 |
| City of Duson | 1,669 |
| City of Eunice | 14,238 |
| City of Rayne | 206,739 |
| Town of Church Point | 55,416 |
| Town of Iota | 43,659 |
| Village of Estherwood | 11,284 |
| Village of Mermentau | 7,307 |
| Village of Morse | 13,260 |

Allen Parish:

| | |
|---------------------------------------|-----------|
| Allen Parish Law Enforcement District | 335,626 |
| Allen Parish Police Jury | 234,938 |
| Allen Parish School Board | 1,006,877 |
| City of Oakdale | 71,615 |
| Town of Elizabeth | 8,330 |
| Town of Kinder | 33,140 |
| Town of Oberlin | 24,030 |
| Village of Reeves | 17 |

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions - Cash Basis
For the Period From January 1, 2011,
to December 31, 2011**

| | |
|--|-----------|
| Ascension Parish: | |
| Ascension Parish Law Enforcement District | \$940,951 |
| Ascension Parish Police Jury | 1,881,901 |
| Ascension Parish Sales Tax District No. 2 | 940,951 |
| Ascension Parish School Board | 4,407,405 |
| City of Donaldsonville | 178,153 |
| City of Gonzales | 402,415 |
| East Ascension Parish Drainage District No. 1 | 1,025,143 |
| Town of Sorrento | 63,255 |
| West Ascension Hospital Service | 67,167 |
| Assumption Parish: | |
| Assumption Parish Police Jury | 368,134 |
| Assumption Parish Road and Drainage District and Library | 360,147 |
| Assumption Parish School Board | 920,335 |
| Assumption Parish School Board District 1 | 184,067 |
| Town of Napoleonville | 7,984 |
| Avoyelles Parish: | |
| Avoyelles Parish Law Enforcement District | 329,692 |
| Avoyelles Parish Police Jury | 659,385 |
| Avoyelles Parish School Board | 989,077 |
| City of Bunkie | 96,322 |
| City of Marksville | 100,433 |
| Town of Cottonport | 21,155 |
| Town of Mansura | 29,479 |
| Town of Simmesport | 27,407 |
| Village of Hessmer | 10,899 |
| Village of Moreauville | 24,677 |
| Village of Plaquemine | 4,010 |

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions - Cash Basis
For the Period From January 1, 2011,
to December 31, 2011**

| | |
|--|-----------|
| Beauregard Parish: | |
| Beauregard Parish Law Enforcement District | \$340,594 |
| Beauregard Parish Sales Tax District No. 1 (Police Jury) | 1,069,990 |
| Beauregard Parish School Board | 1,350,567 |
| City of DeRidder | 300,874 |
| Town of Merryville | 35,745 |
| Bienville Parish: | |
| Bienville Parish Police Jury | 301,799 |
| Bienville Parish School Board | 603,598 |
| Town of Arcadia | 80,528 |
| Town of Gibsland | 20,193 |
| Town of Ringgold | 44,246 |
| Village of Castor | 3,829 |
| Bossier Parish: | |
| Bossier Parish Law Enforcement District | 620,396 |
| Bossier Parish Police Jury | 1,778,307 |
| Bossier Parish Police Jury Capital Improvement Fund | 868,555 |
| Bossier Parish Police Jury Special District No. 1 | 324,943 |
| Bossier Parish School Board | 4,342,774 |
| Bossier Parish Sheriff Capital Projects Fund | 372,238 |
| City of Bossier City | 2,876,207 |
| City of Shreveport | 86,529 |
| Town of Benton | 67,452 |
| Town of Haughton | 185,756 |
| Town of Plain Dealing | 31,758 |

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions - Cash Basis
For the Period From January 1, 2011,
to December 31, 2011**

| | |
|---|-------------|
| Caddo Parish: | |
| Caddo Law Enforcement District | \$1,549,549 |
| Caddo Parish Sales Tax District No. 1 | 1,961,400 |
| Caddo Parish School Board | 6,640,925 |
| City of Shreveport | 8,492,159 |
| Town of Blanchard | 39,260 |
| Town of Greenwood | 63,898 |
| Town of Mooringsport | 18,145 |
| Town of Oil City | 20,251 |
| Town of Vivian | 104,912 |
| Village of Ida | 4,884 |
| Village of Rodessa | 1,349 |
| Calcasieu Parish: | |
| Calcasieu Parish Police Jury Law Enforcement District | 2,317,468 |
| Calcasieu Parish Sales Tax District No. 1 | 1,617,034 |
| Calcasieu Parish Sales Tax District No. 2 | 1,544,979 |
| Calcasieu Parish Sales Tax District No. 3 | 538,893 |
| Calcasieu Parish Sales Tax District No. 4 | 1,812,540 |
| Calcasieu Parish School Board | 4,634,936 |
| City of DeQuincy | 107,305 |
| City of Lake Charles | 2,168,945 |
| City of Sulphur | 795,328 |
| City of Westlake | 157,299 |
| Town of Iowa | 109,241 |
| Town of Vinton | 92,026 |
| Caldwell Parish: | |
| Caldwell Parish Police Jury | 629,203 |
| Caldwell Parish School Board | 427,216 |
| Town of Columbia | 11,621 |

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions - Cash Basis
For the Period From January 1, 2011,
to December 31, 2011**

| | |
|--|-----------|
| Catahoula Parish: | |
| Catahoula Parish Police Jury | \$411,726 |
| Catahoula Parish School Board | 617,590 |
| Claiborne Parish: | |
| Claiborne Parish Police Jury | 202,858 |
| Claiborne Parish Police Jury No. 2 | 33,050 |
| Claiborne Parish School Board | 550,841 |
| Town of Haynesville | 68,341 |
| Town of Homer | 90,064 |
| Village of Junction City | 1,344 |
| Concordia Parish: | |
| Concordia Parish Hospital Service District 1 | 89,858 |
| Concordia Parish Police Jury | 612,931 |
| Concordia Parish School Board | 718,863 |
| Town of Ferriday | 81,649 |
| City of Vidalia | 204,369 |
| DeSoto Parish: | |
| City of Mansfield | 86,317 |
| DeSoto Parish Law Enforcement District | 339,072 |
| DeSoto Parish Police Jury | 678,143 |
| DeSoto Parish School Board | 1,695,358 |
| Town of Keachi | 5,393 |
| Town of Logansport | 26,304 |
| Town of Stonewall | 55,008 |
| Village of Grand Cane | 13,030 |
| Village of South Mansfield | 2,052 |

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions - Cash Basis
For the Period From January 1, 2011,
to December 31, 2011**

| | |
|--|-------------|
| East Baton Rouge Parish: | |
| Central Community School Board | \$1,315,283 |
| City of Baker | 394,045 |
| City of Baker School Board | 314,822 |
| City of Baton Rouge | 5,583,528 |
| City of Central | 1,005,241 |
| City of Zachary | 512,263 |
| East Baton Rouge Parish Road Tax | 3,300,983 |
| East Baton Rouge Parish School Board | 11,025,570 |
| East Baton Rouge Sewer Improvement | 3,300,983 |
| Parish of East Baton Rouge | 5,738,609 |
| Zachary Community Educational Facilities Improvement | 405,657 |
| Zachary Community School Board | 405,657 |
| East Carroll Parish: | |
| East Carroll Parish Law Enforcement District | 90,184 |
| East Carroll Parish Police Jury | 90,184 |
| East Carroll Parish School Board | 270,553 |
| Town of Lake Providence | 69,559 |
| East Feliciana Parish: | |
| East Feliciana Parish School Board and Police Jury | 1,618,373 |
| Evangeline Parish: | |
| City of Ville Platte | 142,585 |
| Evangeline Parish School Board | 1,111,910 |
| Evangeline Parish School Board/Solid Waste Sales Tax | 555,955 |
| Mamou Sales Tax Collection | 75,466 |
| Road and Drainage District No. 1 | 718,005 |
| Town of Basile | 35,449 |
| Village of Chataignier | 6,267 |
| Village of Pine Prairie | 23,559 |
| Village of Turkey Creek | 11,596 |

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
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PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions - Cash Basis
For the Period From January 1, 2011,
to December 31, 2011**

| | |
|---|-----------|
| Franklin Parish: | |
| City of Winnsboro | \$93,457 |
| Franklin Parish Law Enforcement District | 194,515 |
| Franklin Parish Police Jury | 583,546 |
| Franklin Parish School Board | 778,062 |
| Town of Wisner | 11,047 |
| Village of Baskin | 1,800 |
| Village of Gilbert | 7,815 |
| Grant Parish: | |
| Grant Parish Law Enforcement District | 361,800 |
| Grant Parish Police Jury | 361,800 |
| Grant Parish School Board | 723,600 |
| Town of Colfax | 25,581 |
| Town of Montgomery | 8,556 |
| Town of Pollock | 8,255 |
| Village of Creola | 291 |
| Village of Dry Prong | 7,126 |
| Village of Georgetown | 6,725 |
| Iberia Parish: | |
| City of Jeanerette | 94,102 |
| City of New Iberia | 745,063 |
| Economic Development District No. 1 | 72,430 |
| Iberia Parish Law Enforcement District | 321,410 |
| Iberia Parish Police Jury (Garbage Recycling) | 421,820 |
| Iberia Parish Policy Jury (Mosquito) | 321,410 |
| Iberia Parish Sales Tax District No. 2 | 228,036 |
| Iberia Parish School Board | 2,571,281 |
| Town of Delcambre | 4,227 |
| Village of Loreauville | 15,536 |

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
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PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions - Cash Basis
For the Period From January 1, 2011,
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| | |
|---|------------|
| Iberville Parish: | |
| Iberville Parish | \$525,072 |
| Iberville Parish Police Jury | 364,727 |
| Iberville Parish School Board | 1,088,738 |
| Iberville Parish Solid Waste | 179,642 |
| Parish of Iberville | 544,369 |
| Town of St. Gabriel | 56,313 |
| Jackson Parish: | |
| Jackson Parish Police Jury | 165,461 |
| Jackson Parish Road Tax | 110,308 |
| Jackson Parish School Board | 792,499 |
| Town of Chatham | 94 |
| Town of Jonesboro | 69,505 |
| Village of Hodge | 8,367 |
| Village of Hodge (East) | 2,155 |
| Village of Hodge (North) | 2,697 |
| Jefferson Parish: | |
| Jefferson Parish Law Enforcement District | 1,588,054 |
| Jefferson Parish School Board | 12,704,433 |
| Parish of Jefferson | 15,880,541 |
| Jefferson Davis Parish: | |
| City of Jennings | 247,612 |
| Jefferson Davis Parish Law Enforcement District | 290,079 |
| Jefferson Davis Parish School Board | 1,160,316 |
| Jefferson Davis Road Sales Tax District 1 | 673,334 |
| Jefferson Davis Sales Tax District No. 1 | 88,626 |
| Town of Elton | 29,207 |
| Town of Lake Arthur | 120,407 |
| Town of Welsh | 103,086 |
| Village of Fenton | 8,232 |

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions - Cash Basis
For the Period From January 1, 2011,
to December 31, 2011**

| | |
|---|-----------|
| Lafayette Parish: | |
| City of Carencro | \$224,074 |
| City of Lafayette | 4,163,921 |
| City of Scott | 372,797 |
| City of Scott Apollo Development District | NONE |
| City of Scott Destination Pointe Development District | 3,587 |
| I49 Carencro TIF District | 3,311 |
| Lafayette Parish Law Enforcement District No. 1 | 1,764,473 |
| Lafayette Parish Police Jury | 1,764,473 |
| Sales Tax Division, Lafayette Parish School Board | 4,847,644 |
| Sales Tax Division, Lafayette Parish School Board 02 | 2,423,822 |
| Sales Tax Division, Lafayette Parish School Board 88 | 2,423,822 |
| TIF District I-10 at MM 101 | 1,326 |
| TIF District I-10 at MM 103 | 17 |
| Town of Broussard | 596,955 |
| Town of Duson | 64,580 |
| Town of Youngsville | 677,651 |
| Lafourche Parish: | |
| City of Thibodaux | 416,494 |
| Lafourche Parish Law Enforcement Subdistrict 1 | 1,465,352 |
| Lafourche Parish Levee District | 513,312 |
| Lafourche Parish Road Sales Tax District No. 2 | 306,511 |
| Lafourche Parish Road Sales Tax District No. 4 | 1,094,967 |
| Lafourche Parish Sales Tax District A | 892,400 |
| Lafourche Parish School Board | 3,545,107 |
| Lafourche Parish School Board/Golden Meadow | 46,929 |
| Town of Lockport | 103,725 |

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions - Cash Basis
For the Period From January 1, 2011,
to December 31, 2011**

| | |
|--|-----------|
| LaSalle Parish: | |
| LaSalle Parish Law Enforcement District | \$180,005 |
| LaSalle Parish School Board | 1,080,030 |
| Town of Jena | 69,430 |
| Town of Olla | 25,086 |
| Lincoln Parish: | |
| City of Grambling | 42,516 |
| City of Ruston | 420,713 |
| Lincoln Parish Police Jury | 530,483 |
| Lincoln Parish School Board | 1,414,622 |
| Sales Tax District No. 1 | 105,693 |
| Town of Dubach | 19,908 |
| Village of Choudrant | 26,410 |
| Livingston Parish: | |
| City of Denham Springs | 328,750 |
| City of Denham Springs Annexed Areas | 4,639 |
| Livingston Parish Gravity Drainage District 1 | 237,211 |
| Livingston Parish Gravity Drainage District 5 | 168,351 |
| Livingston Parish Gravity Drainage District 6 | 163,364 |
| Livingston Parish Law Enforcement Sub District A | 1,083,145 |
| Livingston Parish Road Maintenance | 2,166,290 |
| Livingston Parish School Board | 4,332,580 |
| Livingston Parish School District No. 22 | 309,912 |
| Livingston Parish School District No. 33 | 16,346 |
| Livingston Parish Special Sales Tax District 1 | 1,015,652 |
| Town of Livingston | 29,465 |
| Town of Springfield | 11,416 |
| Town of Walker | 190,821 |
| Village of Albany | 17,438 |

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions - Cash Basis
For the Period From January 1, 2011,
to December 31, 2011**

| | |
|---|-----------|
| Madison Parish: | |
| City of Tallulah | \$130,556 |
| Madison Parish Law Enforcement District | 73,897 |
| Madison Parish Police Jury | 73,897 |
| Madison Parish Sales Tax Fund | 221,690 |
| Madison Parish School District | 147,793 |
| Village of Delta | 1,984 |
| Village of Richmond | 20,210 |
| Morehouse Parish: | |
| Bastrop Sales Tax District 1 | 45,402 |
| City of Bastrop | 234,364 |
| City of Oak Ridge | NONE |
| East Morehouse School District | NONE |
| Morehouse Parish Law Enforcement District | 208,497 |
| Morehouse Parish Law Enforcement Sub District No. 1 | 99,891 |
| Morehouse Parish Police Jury | 208,497 |
| Morehouse Parish Police Jury District No. 1 | 9,161 |
| Morehouse Parish School Board | 833,986 |
| Town of Collinston | 3,156 |
| Village of Bonita | 4,342 |
| Village of Mer Rouge | 25,778 |
| Natchitoches Parish: | |
| City of Natchitoches | 470,380 |
| Natchitoches Parish Law Enforcement District | 326,898 |
| Natchitoches Parish School Board | 1,307,593 |
| Natchitoches Sales Tax District No. 1 | 464,135 |
| Town of Campti | 18,878 |
| Village of Clarence | 3,764 |
| Village of Natchez | 5,118 |
| Village of Robeline | 3,012 |

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions - Cash Basis
For the Period From January 1, 2011,
to December 31, 2011**

| | |
|--|-------------|
| Orleans Parish: | |
| City of New Orleans | \$8,923,170 |
| Orleans Parish School Board | 5,353,902 |
| Regional Transit Authority | 3,569,268 |
| Ouachita Parish: | |
| City of Monroe | 3,252,731 |
| City of West Monroe | 505,244 |
| Monroe School Board | 2,145,834 |
| Ouachita Parish Fire Protection Tax | 1,784,213 |
| Ouachita Parish Law Enforcement District | 1,052,789 |
| Ouachita Parish Police Jury | 1,784,213 |
| Ouachita Parish School Board | 1,985,499 |
| Ouachita Parish School Board No. 1 | 148,582 |
| Town of Richwood | 10,995 |
| Town of Sterlington | 35,733 |
| West Ouachita School District | 1,309,400 |
| Plaquemines Parish: | |
| Plaquemines Parish Council | 1,197,368 |
| Plaquemines Parish School Board | 1,197,368 |
| Pointe Coupee Parish: | |
| City of New Roads | 59,788 |
| Parish of Pointe Coupee | 754,712 |
| Pointe Coupee Parish Police Jury | 107,816 |
| Pointe Coupee Parish School Board | 862,529 |
| Town of Fordoche | 16,483 |
| Town of Livonia | 23,771 |
| Village of Morganza | 12,006 |

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions - Cash Basis
For the Period From January 1, 2011,
to December 31, 2011**

Rapides Parish:

| | |
|---|-------------|
| Rapides Parish Law Enforcement District | \$1,097,746 |
| Rapides Parish (City) Sales Tax | 1,489,588 |
| Rapides Parish Sales Tax District 3 | 702,017 |
| Rapides Parish Sales Tax Fund | 2,195,493 |
| Rapides Parish School Board | 2,195,492 |
| Rapides (Pineville) Sales Tax Fund | 485,548 |
| Town of Ball | 115,784 |
| Town of Boyce | 11,069 |
| Town of Glenmora | 37,662 |
| Town of Lecompte | 12,241 |
| Town of Woodworth | 33,226 |
| Village of Forest Hill | 5,153 |

Red River Parish:

| | |
|---|---------|
| Red River Parish Law Enforcement District | 191,770 |
| Red River Parish Police Jury | 287,655 |
| Red River Parish School Board | 383,539 |
| Town of Coushatta | 37,389 |
| Village of Hall Summit | 5,689 |

Richland Parish:

| | |
|--|---------|
| Richland Parish Law Enforcement District | 184,947 |
| Richland Parish Police Jury | 554,841 |
| Richland Parish School Board | 739,788 |
| Town of Delhi | 53,609 |
| Town of Mangham | 9,151 |
| Town of Rayville | 58,293 |

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions - Cash Basis
For the Period From January 1, 2011,
to December 31, 2011**

| | |
|--|-----------|
| Sabine Parish: | |
| 11th Judicial Enforcement Sub-District | \$72,741 |
| Sabine Law Enforcement District | 419,657 |
| Sabine Parish Police Jury | 699,429 |
| Sabine Parish Sales Tax District 1 | 60,815 |
| Sabine Parish Sales Tax District 1 and 2 | 218,586 |
| Sabine Parish School Board | 1,119,086 |
| Town of Many | 30,802 |
| Town of Zwolle | 44,564 |
| Village of Converse | 9,145 |
| Village of Florien | 11,854 |
| Village of Pleasant Hill | 11,489 |
| St. Bernard Parish: | |
| St. Bernard Law Enforcement District | 242,317 |
| St. Bernard Parish Police Jury | 242,317 |
| St. Bernard Sales Tax Department | 1,696,218 |
| St. Bernard Water and Sewer District | 242,317 |
| St. Charles Parish: | |
| St. Charles Parish Council | 1,868,688 |
| St. Charles Parish School Board | 2,803,032 |
| St. Helena Parish: | |
| St. Helena Parish Police Jury | 423,481 |
| St. Helena Parish School Board | 282,320 |
| Town of Greensburg | 15,072 |

(Continued)

Schedule 2

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions - Cash Basis
For the Period From January 1, 2011,
to December 31, 2011**

| | |
|---|-----------|
| St. James Parish: | |
| St. James Parish Council | \$284,156 |
| St. James Parish Council/Gramercy | 41,665 |
| St. James Parish Council/Lutcher | 48,712 |
| St. James Parish School Board | 938,952 |
| Town of Gramercy | NONE |
| Town of Lutcher | NONE |
| St. John the Baptist Parish: | |
| St. John the Baptist Council Sewerage | 688,072 |
| St. John the Baptist Law Enforcement District | 172,018 |
| St. John the Baptist Parish Council | 860,090 |
| St. John the Baptist Parish School Board | 1,548,162 |
| St. Landry Parish: | |
| City of Eunice | 278,249 |
| City of Opelousas | 324,519 |
| St. Landry Parish Educational Facility Improvement District | 1,376,171 |
| St. Landry Parish Law Enforcement District | 1,032,128 |
| St. Landry Parish School Board | 1,376,171 |
| St. Landry Parish Solid Waste Commission | 1,100,937 |
| Town of Arnaudville | 36,258 |
| Town of Grand Coteau | 18,991 |
| Town of Krotz Springs | 13,621 |
| Town of Melville | 23,358 |
| Town of Port Barre | 49,408 |
| Town of Sunset | 84,927 |
| Town of Washington | 12,298 |
| Village of Cankton | 8,531 |

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions - Cash Basis
For the Period From January 1, 2011,
to December 31, 2011**

| | |
|---|-----------|
| St. Martin Parish: | |
| Breaux Bridge Annexed Areas | NONE |
| City of Breaux Bridge | \$132,796 |
| City of St. Martinville | 140,741 |
| St. Martin Parish Law Enforcement District | 530,740 |
| St. Martin Parish | NONE |
| St. Martin Parish Sales Tax District No. 1 | 722,191 |
| St. Martin Parish Sales Tax District No. 2 | 117,778 |
| St. Martin Parish School Board | 2,114,444 |
| Town of Arnaudville | 5,220 |
| Town of Broussard | 12,402 |
| Town of Henderson | 20,674 |
| Village of Parks | 11,779 |
| St. Mary Parish: | |
| City of Morgan City | 65,304 |
| St. Mary Parish Law Enforcement | 437,782 |
| St. Mary Parish Police Jury | 1,532,238 |
| St. Mary Parish School Board | 1,269,569 |
| St. Mary Parish Wards 1, 2, 3, 4, 7, and 10 | 81,213 |
| St. Mary Parish Wards 5 and 8 | 98,354 |
| St. Mary Parish Wards 6 and 9 | 15,362 |
| St. Tammany Parish: | |
| City of Covington | 344,991 |
| City of Mandeville | 599,971 |
| City of Slidell | 776,716 |
| Fremaux Economic Development District | NONE |
| St. Tammany Jail Facilities and Complex | 2,127,840 |
| St. Tammany Parish Law Enforcement District | 1,063,920 |
| St. Tammany Parish School Board | 8,511,360 |

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions - Cash Basis
For the Period From January 1, 2011,
to December 31, 2011**

| | |
|----------------------------------|-------------|
| St. Tammany Parish (cont.): | |
| St. Tammany Sales Tax District 3 | \$6,686,663 |
| Town of Abita Springs | 85,379 |
| Town of Madisonville | 48,609 |
| Town of Pearl River | 65,561 |
| Village of Folsom | 24,021 |
| Village of Sun | 10,192 |
| Tangipahoa Parish: | |
| City of Hammond | 430,484 |
| City of Ponchatoula | 182,768 |
| Tangipahoa Fire District No. 1 | 51,624 |
| Tangipahoa Parish Council | 1,832,785 |
| Tangipahoa Parish School Board | 3,665,570 |
| Town of Amite City | 80,294 |
| Town of Independence | 115,599 |
| Town of Kentwood | 50,424 |
| Town of Roseland | 20,017 |
| Village of Tangipahoa | 7,249 |
| Village of Tickfaw | 19,628 |
| Tensas Parish: | |
| Tensas Parish Fire Protection | 18,958 |
| Tensas Parish Law Enforcement | 18,958 |
| Tensas Parish Police Jury | 246,451 |
| Tensas Parish School Board | 113,747 |
| Town of Newellton | 8,655 |
| Town of St. Joseph | 7,933 |
| Town of Waterproof | 2,957 |

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions - Cash Basis
For the Period From January 1, 2011,
to December 31, 2011**

| | |
|---|-------------|
| Terrebonne Parish: | |
| Terrebonne Parish Law Enforcement Sales Tax | \$1,081,896 |
| Terrebonne Parish Sales Tax Fund: 0.25% | 540,948 |
| Terrebonne Parish Sales Tax Fund: 0.5% | 1,081,896 |
| Terrebonne Parish Sales Tax Fund: 1.5% | 3,245,688 |
| Terrebonne Parish Sales Tax Fund: 1.75% | 3,786,636 |
| Union Parish: | |
| Town of Bernice | 28,330 |
| Town of Farmerville | 63,832 |
| Town of Marion | 11,620 |
| Union Parish Law Enforcement District | 410,500 |
| Union Parish Police Jury | 410,500 |
| Union Parish School Board | 821,000 |
| Village of Junction City | 2,174 |
| Vermilion Parish: | |
| City of Abbeville | 156,161 |
| City of Kaplan | 60,540 |
| Hospital Service District No. 1 | 228,569 |
| Hospital Service District No. 2 | 373,507 |
| Town of Delcambre | 21,398 |
| Town of Erath | 30,778 |
| Town of Gueydan | 24,917 |
| Vermilion Parish Law Enforcement District | 813,510 |
| Vermilion Parish Police Jury | 1,627,020 |
| Vermilion Parish School Board | 1,627,020 |
| Village of Maurice | 24,870 |

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions - Cash Basis
For the Period From January 1, 2011,
to December 31, 2011**

| | |
|---|-----------|
| Vernon Parish: | |
| City of Leesville | \$132,826 |
| Town of Hornbeck | 7,207 |
| Town of New Llano | 43,967 |
| Town of Rosepine | 21,062 |
| Vernon Parish Law Enforcement District | 498,009 |
| Vernon Parish Police Jury | 1,494,026 |
| Vernon Parish School Board | 1,992,035 |
| Washington Parish: | |
| Bogalusa School Board | 343,445 |
| City of Bogalusa | 300,401 |
| Town of Franklinton | 105,764 |
| Village of Angie | 7,766 |
| Village of Varnado | 3,270 |
| Washington Law Enforcement District | 312,222 |
| Washington Parish Road Tax | 206,067 |
| Washington Parish Sales Tax District 1 | 358,026 |
| Washington Parish Sales Tax District 2 | 453,314 |
| Washington Parish School Board | 721,556 |
| Webster Parish: | |
| City of Minden | 354,495 |
| City of Springhill | 155,971 |
| Town of Cotton Valley | 9,957 |
| Town of Cullen | 16,856 |
| Town of Sarepta | 15,076 |
| Town of Sibley | 55,805 |
| Village of Dixie Inn | 4,999 |
| Webster Parish Law Enforcement District | 407,350 |
| Webster Parish School Board | 2,036,750 |

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions - Cash Basis
For the Period From January 1, 2011,
to December 31, 2011**

| | |
|---|-----------------------------|
| Webster Parish (cont.): | |
| Webster Parish School Board District 6 | \$144,671 |
| West Baton Rouge Parish: | |
| Parish of West Baton Rouge | 658,371 |
| West Baton Rouge Parish District No. 1 | 438,914 |
| West Baton Rouge Parish Fire District No. 1 | 219,457 |
| West Baton Rouge Parish School Board | 877,828 |
| West Carroll Parish: | |
| Town of Oak Grove | 17,997 |
| West Carroll Parish Police Jury | 660,363 |
| West Carroll Parish School Board | 440,242 |
| West Feliciana Parish: | |
| Town of St. Francisville | 37,140 |
| West Feliciana Parish District No. 1 | 162,953 |
| West Feliciana Parish Police Jury | 200,192 |
| West Feliciana Parish School Board | 500,479 |
| Winn Parish: | |
| City of Winnfield | 88,497 |
| Winn Parish Police Jury | 304,908 |
| Winn Parish School Board | 609,816 |
| | <hr/> |
| Total Distributions | <u><u>\$346,512,842</u></u> |

(Concluded)

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 statement.



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

August 27, 2012

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*

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

We have audited the financial statement of the fiduciary net assets arising from cash transactions of the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund, an agency fund within the Louisiana Department of Public Safety and Corrections, Public Safety Services, as of December 31, 2011, and have issued our report thereon dated August 27, 2012. Our report was modified to include an explanatory paragraph describing the individual fund presentation, an explanatory paragraph describing the use of the cash basis of accounting, and an emphasis of matter regarding the department's legal status as the prescribed agent for local tax collectors. 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.

Internal Control Over Financial Reporting

Management of Public Safety Services is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Public Safety Services' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Public Safety Services' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Public Safety Services' internal control over financial reporting.

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 entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Parish and Municipal Sales and Use Tax Escrow Fund's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts, noncompliance with which could have a direct and material effect on the 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*.

This report is intended solely for the information and use of Public Safety Services and its management, others within the entity, and the Louisiana Legislature and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

KJ:DG:BDC:THC:ch

MVST 2011