

BOARD OF TAX APPEALS  
EXECUTIVE DEPARTMENT  
STATE OF LOUISIANA



PROCEDURAL REPORT  
ISSUED MARCH 30, 2011

**LEGISLATIVE AUDITOR  
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Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Five copies of this public document were produced at an approximate cost of \$14.60. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at [www.la.la.gov](http://www.la.la.gov). When contacting the office, you may refer to Agency ID No. 3311 or Report ID No. 80110017 for additional information.

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Our procedures at the Louisiana State Board of Tax Appeals (BTA) for the period July 1, 2009, through February 23, 2011, disclosed the following:

- The finding identified in the prior report regarding weaknesses in controls over payroll has been resolved by management.
- No findings involving internal control and its operations that are necessary to bring to management's attention were identified.
- No findings of noncompliance with applicable laws and regulations or other matters that are required to be reported were identified.

This report is a public report and has been distributed to state officials. We appreciate the BTA's assistance in the successful completion of our work.

### **Description**

The BTA is a quasi-judicial body that provides an independent means for the taxpayer, at minimum of expense, to appeal assessments concerning withholding tax, individual income tax, corporate franchise tax, sales/use tax, motor vehicle tax, mobile homes, refund denials and other taxes enforced by the Department of Revenue or other taxes enforced by state agencies such as Health and Hospitals, Wildlife and Fisheries or Public Safety. The BTA does not handle property taxes or local taxes.

### **Mission**

The BTA is a state agency whose statutory mission is to resolve equitably, fairly, expeditiously and independently any dispute between individuals, corporations, and other taxpayers and state agencies including the Department of Revenue, Wildlife and Fisheries, and Health and Hospitals, as mandated by R.S. 47:1401 et seq. The BTA supports the state's right to collect all taxes to which it is entitled while at the same time protecting the taxpayer's right to an inexpensive, convenient, prompt, and fair judicial determination, consistent with the provisions of its statutory powers and authority.

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

February 23, 2011

**LOUISIANA STATE BOARD OF TAX APPEALS  
EXECUTIVE DEPARTMENT  
STATE OF LOUISIANA  
Baton Rouge, Louisiana**

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Louisiana State Board of Tax Appeals (BTA), for the period from July 1, 2009, through February 23, 2011.

- Our auditors obtained and documented a basic understanding of the BTA operations and system of internal controls through inquiry, observation, and review of its policies and procedures documentation, including a review of the related laws and regulations applicable to the Board.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using the BTA's annual fiscal reports and/or system-generated reports and obtained explanations from BTA management of any significant variances.
- Our auditors reviewed the status of the finding identified in the prior year engagement. In our prior report on the BTA, dated July 15, 2009, we reported one finding relating to weaknesses in controls over payroll.

Based on the application of these procedures, the prior year finding regarding weaknesses in controls over payroll has been resolved. We found no matters that require disclosure in this report. Our procedures were more limited than would be necessary to give an opinion on internal control and on compliance with laws, regulations, policies, and procedures governing financial activities.

The Annual Fiscal Reports of the BTA were not audited or reviewed by us, and, accordingly, we do not express an opinion on these reports. The BTA's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

This report is intended for the information and use of the BTA, its management, others within the entity, the Executive Department, 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,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is fluid and cursive, with the first name being the most prominent.

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

APD:AD:BQD:THC:kg

BTA 2011