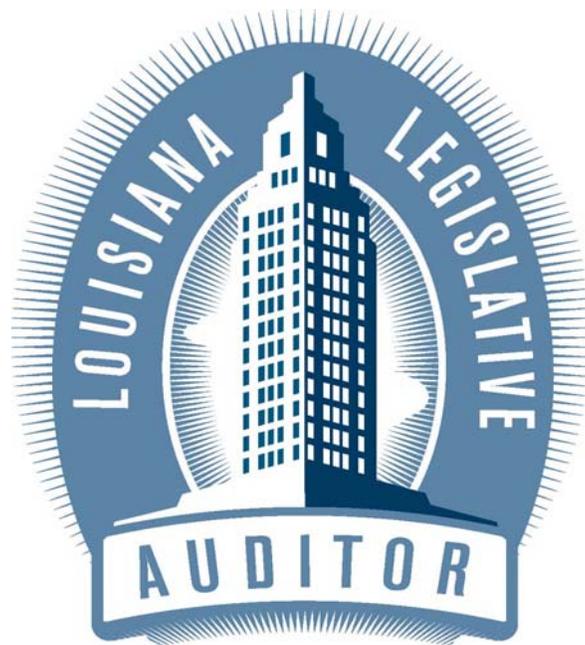


PARISH AND MUNICIPAL MOTOR VEHICLE  
SALES AND USE TAX ESCROW FUND  
STATE OF LOUISIANA



FINANCIAL STATEMENT AUDIT  
FOR THE YEAR ENDED DECEMBER 31, 2008  
ISSUED JUNE 24, 2009

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

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**LEGISLATIVE AUDITOR**  
STEVE J. THERIOT, CPA

**DIRECTOR OF FINANCIAL AUDIT**  
PAUL E. PENDAS, CPA

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PARISH AND MUNICIPAL MOTOR VEHICLE  
SALES AND USE TAX ESCROW FUND \_\_\_\_\_



LOUISIANA LEGISLATIVE AUDITOR  
STEVE J. THERIOT, CPA

June 9, 2009

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 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, 2008. 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, 2008, 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.

PARISH AND MUNICIPAL MOTOR VEHICLE  
SALES AND USE TAX ESCROW FUND

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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, 2008, 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 with all taxing authorities in the state at December 31, 2008.

During August and September of 2005, the State of Louisiana suffered considerable damage from two major hurricanes, Katrina and Rita, resulting in the President of the United States declaring Louisiana a major disaster area. Because of the severity of these two separate events and the resulting losses sustained, it is unknown exactly what economic impact recovery will have on state and local governmental operations in Louisiana. While the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund did not directly suffer any major effects of these two hurricanes, the long-term effects of these events directly on the fund cannot be determined at this time.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 9, 2009, 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. The accompanying supplemental information schedules listed in the table of contents are presented for the purposes of additional analysis and are not a required part of the financial statements of the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund of Public Safety Services. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated in all material respects in relation to the financial statement taken as a whole.

Respectfully submitted,



Steve J. Theriot, CPA  
Legislative Auditor

CST:WDG:EFS:PEP:dl

MVST08

**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  
As of December 31, 2008**

**ASSETS**

Cash (note 2)	<u><u>\$25,128,107</u></u>
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**LIABILITIES**

Due to taxing bodies and others	<u><u>\$25,128,107</u></u>
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The accompanying notes are an integral part of this statement.

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## **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, 2008, the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund has cash (book balance) totaling \$25,128,107. 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 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 the Office of Motor Vehicles 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 the Office of Motor Vehicles, the office had current contracts to collect motor vehicle sales and use taxes with all taxing authorities in the state at December 31, 2008.

**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, 2008, to December 31, 2008.

PARISH AND MUNICIPAL MOTOR VEHICLE  
SALES AND USE TAX ESCROW FUND \_\_\_\_\_

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**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  
For the Year Ended December 31, 2008**

	BALANCE AS OF DECEMBER 31, 2007	ADDITIONS	DEDUCTIONS	BALANCE AS OF DECEMBER 31, 2008
<b>ASSETS</b>				
Cash	\$26,729,162	\$357,551,806	(\$359,152,861)	\$25,128,107
<b>LIABILITIES</b>				
Due to taxing bodies and others	\$26,729,162	\$357,551,806	(\$359,152,861)	\$25,128,107

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**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**

**For the Period From January 1, 2008, to December 31, 2008**

Public Safety Services - collection costs	\$3,591,529
Office of Legislative Auditor	40,072
<b>TAXING AUTHORITY</b>	
Acadia Parish:	
Acadia Parish Law Enforcement District	557,027
Acadia Parish Mosquito Control Sales Tax District #3	211,717
Acadia Parish Police Jury	1,831,361
Acadia Parish School Board	1,671,082
City of Crowley	378,575
City of Eunice	13,125
City of Rayne	230,980
Town of Church Point	63,845
Town of Iota	54,080
Village of Estherwood	9,127
Village of Mermentau	9,475
Village of Morse	13,830
Allen Parish:	
Allen Parish Law Enforcement District	399,633
Allen Parish Police Jury	279,743
Allen Parish School Board	1,198,898
City of Oakdale	81,046
Town of Elizabeth	14,504
Town of Kinder	37,221
Town of Oberlin	29,107

(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  
For the Period From January 1, 2008, to December 31, 2008**

**TAXING AUTHORITY (CONT.)**

Ascension Parish:	
Ascension Parish Law Enforcement District	\$922,536
Ascension Parish Police Jury	1,845,074
Ascension Parish Sales Tax District No. 2	922,536
Ascension Parish School Board	4,495,499
City of Donaldsonville	218,413
City of Gonzales	525,012
East Ascension Parish Drainage District No. 1	1,043,157
Town of Sorrento	61,237
West Ascension Hospital Service	76,183
Assumption Parish:	
Assumption Parish Police Jury	388,829
Assumption Parish Road and Drainage District and Library	377,784
Assumption Parish School Board	972,073
Assumption Parish School Board District 1	194,415
Town of Napoleonville	11,045
Avoyelles Parish:	
Avoyelles Parish Law Enforcement District	360,143
Avoyelles Parish Police Jury	720,286
Avoyelles Parish School Board	1,080,429
City of Bunkie	111,971
City of Marksville	115,654
Town of Cottonport	25,050
Town of Mansura	29,933
Town of Simmesport	40,051
Village of Hessmer	12,102
Village of Moreauville	25,800
Village of Plaquemine	2,570

(Continued)

**PUBLIC SAFETY SERVICES  
DEPARTMENT OF PUBLIC SAFETY  
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PARISH AND MUNICIPAL MOTOR VEHICLE  
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Schedule of Distributions  
For the Period From January 1, 2008, to December 31, 2008**

**TAXING AUTHORITY (CONT.)**

Beauregard Parish:

Beauregard Parish Law Enforcement District	\$332,420
Beauregard Parish Sales Tax District No. 1 (Police Jury)	1,056,726
Beauregard Parish School Board	1,321,018
City of DeRidder	287,445
Town of Merryville	25,989

Bienville Parish:

Bienville Parish Police Jury	293,982
Bienville Parish School Board	587,964
Town of Arcadia	77,136
Town of Gibsland	19,093
Town of Ringgold	40,363
Village of Castor	3,505

Bossier Parish:

Bossier Parish Law Enforcement District	548,943
Bossier Parish Police Jury	1,553,674
Bossier Parish Police Jury Capital Improvement Fund	768,520
Bossier Parish Police Jury Special District No. 1	284,360
Bossier Parish School Board	3,842,600
Bossier Parish Sheriff Capital Projects Fund	329,365
City of Bossier Sales and Use Tax	2,593,697
City of Shreveport	44,820
Town of Benton	56,852
Town of Haughton	157,456
Town of Plain Dealing	39,426

(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  
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Caddo Parish:	
Caddo Law Enforcement District	\$1,563,619
Caddo Parish Sales Tax District No. 1	1,961,749
Caddo Parish School Board	6,701,226
City of Shreveport	8,542,948
Town of Blanchard	38,795
Town of Greenwood	63,836
Town of Mooringsport	10,808
Town of Oil City	39,372
Town of Vivian	119,547
Village of Ida	3,700
Village of Rodessa	2,181
Calcasieu Parish:	
Calcasieu Parish Police Jury Law Enforcement District	2,723,325
Calcasieu Parish Sales Tax District No. 1	1,992,180
Calcasieu Parish Sales Tax District No. 2	1,815,549
Calcasieu Parish Sales Tax District No. 3	621,449
Calcasieu Parish Sales Tax District No. 4	1,966,928
Calcasieu Parish School Board	5,446,781
City of DeQuincy	124,097
City of Lake Charles	2,335,887
City of Sulphur	940,334
City of Westlake	197,655
Town of Iowa	120,450
Town of Vinton	117,326
Caldwell Parish:	
Caldwell Parish Police Jury	710,814
Caldwell Parish School Board	480,792
Town of Columbia	9,858
Catahoula Parish:	
Catahoula Parish Police Jury	434,390
Catahoula Parish School Board	434,390

(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  
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Claiborne Parish:	
Claiborne Parish Police Jury	\$219,814
Claiborne Parish Police Jury #2	27,854
Claiborne Parish School Board	615,553
Town of Haynesville	90,650
Town of Homer	85,322
Village of Junction City	1,986
Concordia Parish:	
Concordia Parish Hospital Service District 1	92,697
Concordia Parish Police Jury	624,759
Concordia Parish School Board	741,578
Town of Ferriday	81,622
Town of Vidalia	218,020
DeSoto Parish:	
City of Mansfield	56,303
DeSoto Parish Law Enforcement District	273,355
DeSoto Parish Police Jury	546,709
DeSoto Parish School Board	1,366,773
Town of Keatchie	7,303
Town of Logansport	22,390
Town of Stonewall	48,686
Village of Grand Cane	7,418
Village of South Mansfield	2,233

(Continued)

**PUBLIC SAFETY SERVICES  
DEPARTMENT OF PUBLIC SAFETY  
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East Baton Rouge Parish:	
Central Community School Board	\$1,015,413
City of Baker	465,184
City of Baker School Board	372,161
City of Baton Rouge	6,453,970
City of Central	1,014,858
City of Zachary	570,984
East Baton Rouge Parish Road Tax	3,592,824
East Baton Rouge Parish School Board	12,177,279
East Baton Rouge Sewer Improvement	3,592,794
Parish of East Baton Rouge	5,950,151
Zachary Community Educational Facilities Improvement	403,200
Zachary Community School Board	403,205
East Carroll Parish:	
East Carroll Parish Law Enforcement District	101,635
East Carroll Parish Police Jury	101,635
East Carroll Parish School Board	304,903
Town of Lake Providence	89,718
East Feliciana Parish:	
East Feliciana Parish School Board and Police Jury	1,711,204
Evangeline Parish:	
City of Ville Platte	180,528
Evangeline Parish School Board	1,169,647
Evangeline Parish School Board/Solid Waste Sales Tax	584,824
Road and Drainage District No. 1	710,269
Town of Basile	40,848
Town of Mamou	79,645
Village of Chataignier	6,333
Village of Pine Prairie	31,335
Village of Turkey Creek	18,734

(Continued)

**PUBLIC SAFETY SERVICES  
DEPARTMENT OF PUBLIC SAFETY  
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Franklin Parish:	
City of Winnsboro	\$79,872
Franklin Parish Law Enforcement District	229,915
Franklin Parish Police Jury	638,183
Franklin Parish School Board	850,927
Town of Wisner	10,874
Village of Baskin	2,586
Village of Gilbert	9,099
Grant Parish:	
Grant Parish Law Enforcement District	358,691
Grant Parish Police Jury	358,691
Grant Parish School Board	717,381
Town of Colfax	30,800
Town of Montgomery	9,916
Town of Pollock	8,618
Village of Creola	91
Village of Georgetown	5,227
Iberia Parish:	
City of Jeanerette	96,990
City of New Iberia	843,859
Iberia Parish Law Enforcement District	351,031
Iberia Parish Police Jury (Garbage Recycling)	454,840
Iberia Parish Policy Jury (Mosquito)	351,031
Iberia Parish Sales Tax District No. 2	245,282
Iberia Parish School Board	2,808,247
Town of Delcambre	7,307
Village of Loreauville	13,082

(Continued)

**PUBLIC SAFETY SERVICES  
DEPARTMENT OF PUBLIC SAFETY  
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PARISH AND MUNICIPAL MOTOR VEHICLE  
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Iberville Parish:	
Iberville Parish	\$550,682
Iberville Parish Police Jury	368,957
Iberville Parish School Board	1,101,365
Iberville Parish Solid Waste	181,725
Parish of Iberville	349,294
Town of St. Gabriel	20,301
Jackson Parish:	
Jackson Parish Police Jury	168,634
Jackson Parish Road Tax	112,424
Jackson Parish School Board	804,902
Town of Chatham	131
Town of Jonesboro	76,461
Village of Hodge	8,071
Village of Hodge (East)	2,910
Village of Hodge (North)	2,044
Jefferson Parish:	
Jefferson Parish Law Enforcement District	1,803,661
Jefferson Parish School Board	10,821,969
Parish of Jefferson	21,643,938
Jefferson Davis Parish:	
City of Jennings	288,809
Jefferson Davis Parish Law Enforcement District	276,254
Jefferson Davis Parish School Board	1,215,778
Jefferson Davis Road Sales Tax District 1	685,877
Jefferson Davis Sales Tax District No. 1	94,738
Town of Elton	35,542
Town of Lake Arthur	116,321
Town of Welsh	105,157
Village of Fenton	6,931

(Continued)

**PUBLIC SAFETY SERVICES  
DEPARTMENT OF PUBLIC SAFETY  
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Lafayette Parish:	
City of Carencro	\$195,363
City of Lafayette	4,291,846
City of Scott	355,071
City of Scott Apollo Development District	2,520
City of Scott Destination Pointe Development District	581
Lafayette Parish Law Enforcement District No. 1	1,847,055
Lafayette Parish Police Jury	1,847,055
Sales Tax Division, Lafayette Parish School Board	4,852,390
Sales Tax Division, Lafayette Parish School Board 02	2,426,195
Sales Tax Division, Lafayette Parish School Board 88	2,426,195
TIF District I-10 at MM 101	247
TIF District I-10 at MM 103	4
Town of Broussard	549,880
Town of Duson	50,878
Town of Youngsville	499,496
Lafourche Parish:	
City of Thibodaux	465,836
Lafourche Parish Law Enforcement Subdistrict 1	1,492,149
Lafourche Parish Levee District	550,007
Lafourche Parish Road Sales Tax District No. 4	1,115,194
Lafourche Parish School Board	3,651,223
Lafourche Parish School Board/Golden Meadow	44,108
Lafourche Road Sales Tax District 2	348,434
Lafourche Sales Tax District A	907,112
Town of Lockport	74,865
LaSalle Parish:	
LaSalle Parish Law Enforcement District	32,963
LaSalle Parish School Board	875,513
Town of Jena	64,847
Town of Olla	22,995

(Continued)

**PUBLIC SAFETY SERVICES  
DEPARTMENT OF PUBLIC SAFETY  
AND CORRECTIONS  
PARISH AND MUNICIPAL MOTOR VEHICLE  
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STATE OF LOUISIANA  
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Lincoln Parish:	
City of Grambling	\$43,668
City of Ruston	440,521
Lincoln Parish Police Jury	562,967
Lincoln Parish School Board	1,501,245
Town of Dubach	13,141
Village of Choudrant	20,500
Livingston Parish:	
City of Denham Springs	357,358
City of Denham Springs Annexed Areas	5,397
Livingston Parish Gravity Drainage District 1	270,517
Livingston Parish Gravity Drainage District 5	173,305
Livingston Parish Gravity Drainage District 6	171,398
Livingston Parish Law Enforcement Sub District A	1,151,300
Livingston Parish Road Maintenance	2,302,601
Livingston Parish School Board	4,605,201
Livingston Parish School District No. 22	318,786
Livingston Parish School District No. 33	1,016
Livingston Parish Special Sales Tax District 1	1,079,438
Town of Livingston	29,914
Town of Springfield	13,252
Town of Walker	202,048
Village of Albany	20,862
Madison Parish:	
City of Tallulah	147,675
Madison Parish Law Enforcement District	74,528
Madison Parish Police Jury	74,528
Madison Parish Sales Tax Fund	223,584
Madison Parish School District	149,055
Village of Richmond	7,523

(Continued)

**PUBLIC SAFETY SERVICES  
DEPARTMENT OF PUBLIC SAFETY  
AND CORRECTIONS  
PARISH AND MUNICIPAL MOTOR VEHICLE  
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STATE OF LOUISIANA  
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Morehouse Parish:	
Bastrop Sales Tax District 1	\$52,432
City of Bastrop	280,568
East Morehouse Parish School District	27
Morehouse Law Enforcement District	234,287
Morehouse Parish Police Jury	234,287
Morehouse Parish School Board	937,150
Town of Collinston	7,028
Village of Bonita	6,706
Village of Mer Rouge	21,248
Natchitoches Parish:	
City of Natchitoches	461,209
Natchitoches Parish Law Enforcement District	332,088
Natchitoches Parish School Board	1,328,351
Natchitoches Sales Tax District No. 1	479,700
Town of Campti	19,025
Village of Clarence	6,507
Village of Natchez	2,820
Village of Robeline	3,004
Orleans Parish:	
City of New Orleans	8,623,241
Orleans Parish School Board	5,173,944
Regional Transit Authority	3,449,296

(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  
For the Period From January 1, 2008, to December 31, 2008**

Ouachita Parish:	
City of Monroe	\$3,156,691
City of West Monroe	516,331
Ouachita Monroe School Board	2,187,544
Ouachita Parish Fire Protection Tax	1,697,023
Ouachita Parish Law Enforcement District	1,001,126
Ouachita Parish Police Jury	1,697,023
Ouachita Parish School Board	1,903,883
Town of Richwood	17,104
Town of Sterlington	29,911
West Ouachita School District	1,196,585
Plaquemines Parish:	
Plaquemines Parish Council	674,802
Plaquemines Parish School Board	1,349,604
Pointe Coupee Parish:	
City of New Roads	73,365
Parish of Pointe Coupee	816,728
Pointe Coupee Parish Police Jury	116,675
Pointe Coupee Parish School Board	933,403
Town of Fordoche	18,425
Town of Livonia	28,465
Village of Morganza	14,127

(Continued)

**PUBLIC SAFETY SERVICES  
DEPARTMENT OF PUBLIC SAFETY  
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PARISH AND MUNICIPAL MOTOR VEHICLE  
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STATE OF LOUISIANA  
Schedule of Distributions  
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## Rapides Parish:

Rapides (Pineville) Sales Tax Fund	\$473,551
Rapides Law Enforcement District	1,203,193
Rapides Parish (City) Sales Tax	1,521,691
Rapides Parish Sales Tax District 3	803,870
Rapides Parish Sales Tax Fund	2,406,386
Rapides Parish School Board	2,406,386
Town of Ball	125,598
Town of Boyce	12,362
Town of Glenmora	35,594
Town of Lecompte	23,119
Village of Forest Hill	6,172
Village of Woodworth	34,056

## Red River Parish:

Red River Parish Law Enforcement District	198,131
Red River Parish Police Jury	198,131
Red River Parish School Board	396,262
Town of Coushatta	39,175
Village of Hall Summit	3,113

## Richland Parish:

Richland Parish Law Enforcement District	183,489
Richland Parish Police Jury	550,468
Richland Parish School Board	733,957
Town of Delhi	60,379
Town of Mangham	9,529
Town of Rayville	57,338

(Continued)

**PUBLIC SAFETY SERVICES  
DEPARTMENT OF PUBLIC SAFETY  
AND CORRECTIONS  
PARISH AND MUNICIPAL MOTOR VEHICLE  
SALES AND USE TAX ESCROW FUND  
STATE OF LOUISIANA  
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Sabine Parish:	
11th Judicial Enforcement Sub-District	\$68,388
Sabine Law Enforcement District	394,547
Sabine Parish Police Jury	657,577
Sabine Parish Sales Tax District 1	43,454
Sabine Parish Sales Tax District 1 and 2	219,640
Sabine Parish School Board	1,052,127
Town of Many	36,454
Town of Zwolle	42,345
Village of Converse	5,899
Village of Florien	8,689
Village of Pleasant Hill	10,604
St. Bernard Parish:	
St. Bernard Law Enforcement District	254,156
St. Bernard Parish Police Jury	254,156
St. Bernard Sales Tax Department	1,779,086
St. Bernard Water and Sewer District	254,156
St. Charles Parish:	
St. Charles Parish Council	1,901,374
St. Charles Parish School Board	2,852,062
St. Helena Parish:	
St. Helena Parish Police Jury	516,850
St. Helena Parish School Board	357,665
Town of Greensburg	18,564
St. James Parish:	
St. James Parish Council	283,754
St. James Parish School Board	942,562
Town of Gramercy	46,508
Town of Lutcher	46,757

(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  
For the Period From January 1, 2008, to December 31, 2008**

St. John the Baptist Parish:	
St. John the Baptist Council Sewerage	\$796,339
St. John the Baptist Law Enforcement District	199,084
St. John the Baptist Parish Council	995,424
St. John the Baptist Parish School Board	1,791,764
St. Landry Parish:	
City of Eunice	274,290
City of Opelousas	342,198
St. Landry Parish Educational Facility Improvement District	1,444,676
St. Landry Parish Law Enforcement District	1,083,507
St. Landry Parish School Board	1,444,676
St. Landry Parish Solid Waste Commission	1,155,741
Town of Arnaudville	35,154
Town of Grand Coteau	12,783
Town of Krotz Springs	25,545
Town of Melville	29,281
Town of Port Barre	64,003
Town of Sunset	53,511
Town of Washington	15,636
Village of Cankton	3,142

(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  
For the Period From January 1, 2008, to December 31, 2008**

St. Martin Parish:	
Breaux Bridge Annexed Areas	\$33,905
City of Breaux Bridge	126,253
City of St. Martinville	149,474
St. Martin Parish Law Enforcement District	538,311
St. Martin Parish Sales Tax	6,337
St. Martin Parish Sales Tax District No. 1	722,626
St. Martin Parish Sales Tax District No. 2	96,573
St. Martin Parish School Board	2,145,161
Town of Arnaudville	6,672
Town of Broussard	12,662
Town of Henderson	22,448
Village of Parks	9,374
St. Mary Parish:	
City of Morgan City	84,013
St. Mary Parish Law Enforcement	506,383
St. Mary Parish Police Jury	1,772,340
St. Mary Parish School Board	1,468,511
St. Mary Parish Wards 1, 2, 3, 4, 7, and 10	101,229
St. Mary Parish Wards 5 and 8	100,665
St. Mary Parish Wards 6 and 9	18,611

(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  
For the Period From January 1, 2008, to December 31, 2008**

St. Tammany Parish:	
City of Covington	\$385,782
City of Mandeville	572,845
City of Slidell	813,510
St. Tammany Jail Facilities and Complex	2,243,569
St. Tammany Parish Law Enforcement District	1,121,784
St. Tammany Parish School Board	8,974,277
St. Tammany Sales Tax District 3	7,049,352
Town of Abita Springs	93,783
Town of Madisonville	65,110
Town of Pearl River	73,931
Village of Folsom	34,918
Village of Sun	15,181
Tangipahoa Parish:	
Amite City	95,109
City of Hammond	422,765
City of Ponchatoula	180,982
Tangipahoa Fire District No. 1	63,722
Tangipahoa Parish Council	2,034,248
Tangipahoa Parish School Board	4,068,495
Town of Independence	66,800
Town of Kentwood	70,957
Town of Roseland	22,231
Village of Tangipahoa	10,516
Village of Tickfaw	22,140

(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  
For the Period From January 1, 2008, to December 31, 2008**

Tensas Parish:	
Tensas Parish Fire Protection	\$22,530
Tensas Parish Law Enforcement	22,530
Tensas Parish Police Jury	292,881
Tensas Parish School Board	135,176
Town of Newellton	9,297
Town of St. Joseph	14,466
Town of Waterproof	5,990
Terrebonne Parish:	
Terrebonne Parish Law Enforcement Sales Tax	1,157,345
Terrebonne Parish Sales Tax Fund: 0.25%	578,672
Terrebonne Parish Sales Tax Fund: 0.5%	1,157,345
Terrebonne Parish Sales Tax Fund: 1.5%	3,472,034
Terrebonne Parish Sales Tax Fund: 1.75%	4,050,706
Union Parish:	
Town of Bernice	28,476
Town of Farmerville	61,474
Town of Marion	12,002
Union Parish Law Enforcement District	444,494
Union Parish Police Jury	444,494
Union Parish School Board	888,990
Village of Junction City	2,727

(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  
For the Period From January 1, 2008, to December 31, 2008**

Vermilion Parish:	
City of Abbeville	\$186,731
City of Kaplan	64,570
Hospital Service District No. 1	247,097
Hospital Service District No. 2	35,434
Town of Delcambre	28,981
Town of Erath	35,161
Town of Gueydan	27,992
Vermilion Parish Law Enforcement District	889,156
Vermilion Parish Police Jury	1,778,313
Vermilion Parish School Board	1,185,542
Village of Maurice	33,197
Vernon Parish:	
City of Leesville	112,458
Town of Hornbeck	7,592
Town of New Llano	23,756
Town of Rosepine	13,624
Vernon Parish Law Enforcement District	403,823
Vernon Parish Police Jury	1,211,467
Vernon Parish School Board	1,615,291
Washington Parish:	
Bogalusa School Board	395,193
City of Bogalusa	423,491
Town of Franklinton	117,337
Village of Angie	6,781
Village of Varnado	3,271
Washington Law Enforcement District	359,265
Washington Parish Road Tax	237,115
Washington Parish Sales Tax District 1	396,204
Washington Parish Sales Tax District 2	507,003
Washington Parish School Board	811,493

(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  
For the Period From January 1, 2008, to December 31, 2008**

Webster Parish:	
City of Minden	\$356,938
City of Springhill	167,888
Town of Cotton Valley	18,625
Town of Cullen	12,623
Town of Sarepta	15,206
Town of Sibley	42,013
Village of Dixie Inn	4,603
Webster Parish Law Enforcement District	391,252
Webster Parish School Board	1,956,257
Webster Parish School Board District 6	129,443
West Baton Rouge Parish:	
Parish of West Baton Rouge	708,160
West Baton Rouge Parish District No. 1	472,106
West Baton Rouge Parish Fire District No. 1	236,053
West Baton Rouge Parish School Board	944,212
West Carroll Parish:	
Town of Oak Grove	26,473
West Carroll Parish Police Jury	858,736
West Carroll Parish School Board	572,491
West Feliciana Parish:	
Town of St. Francisville	46,101
West Feliciana Parish District No. 1	176,123
West Feliciana Parish Police Jury	221,748
West Feliciana Parish School Board	443,497
Winn Parish:	
City of Winnfield	80,577
Winn Parish Police Jury	293,744
Winn Parish School Board	587,488
	<hr/>
Total Distributions	<u><u>\$359,152,861</u></u>

(Concluded)

**OTHER REPORT REQUIRED BY**  
***GOVERNMENT AUDITING STANDARDS***

The following pages contain a report on internal control and on compliance with laws and regulations and other matters as required by *Government Auditing Standards*, issued by the Comptroller General of the United States. This report is based solely on the audit of the financial statement 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.

PARISH AND MUNICIPAL MOTOR VEHICLE  
SALES AND USE TAX ESCROW FUND

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LOUISIANA LEGISLATIVE AUDITOR  
STEVE J. THERIOT, CPA

June 9, 2009

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 accompanying statement of fiduciary net assets 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, 2008, and have issued our report thereon dated June 9, 2009. 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, an emphasis of matter regarding the department's legal status as the prescribed agent for local tax collectors, and an emphasis of a matter regarding the impact of hurricanes Katrina and Rita. 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**

In planning and performing our audit, we considered the Parish and Municipal Sales and Use Tax Escrow Fund's 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 the Parish and Municipal Sales and Use Tax Escrow Fund's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Parish and Municipal Sales and Use Tax Escrow Fund's internal control over financial reporting.

PARISH AND MUNICIPAL MOTOR VEHICLE  
SALES AND USE TAX ESCROW FUND

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Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a deficiency in internal control over financial reporting that we consider to be a significant deficiency.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with the cash basis of accounting as described in our *Independent Auditor's Report* dated June 9, 2009, such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency described below to be a significant deficiency in internal control over financial reporting.

**Ineffective Monitoring of Tax Agreements**

For the fourth consecutive year, the Department of Public Safety and Corrections, Public Safety Services, did not adequately monitor its tax agreements with parish and municipal taxing authorities. The department, as the contracted collection agent for motor vehicle sales taxes, is responsible for ensuring that sales taxes are properly collected and distributed to taxing authorities based on applicable parish or municipal tax ordinances and its "Agreement to Collect Tax Due Parishes or Municipalities on Sales or Use of Motor Vehicles" (tax agreement).

Our tests disclosed the following:

- The department did not have a valid tax agreement with one of the 41 (2%) parish/municipal taxing authorities selected for testing. The tax agreement was not updated when the sales tax was renewed.
- The department did not obtain a copy of the tax ordinance before executing a tax agreement for two of the 41 (5%) taxing authorities tested. As a result, the risk of violating the ordinance increased.
- The tax agreement did not include the correct expiration date for nine of the 41 (22%) taxing authorities reviewed.

Ineffective monitoring could result in noncompliance with parish and municipal tax ordinances and could subject the department to litigation by the affected taxing authorities or taxpayers.

The department should develop and implement written procedures requiring employees to collect, maintain, and monitor all tax agreements. As the taxes expire, employees

should follow established procedures to either cease collections or obtain copies of the new ordinances and update the tax agreements. The department should ensure that its files include a copy of the tax ordinance and ensure that it has updated the tax agreements, the computer system, and the database. Management concurred in part with the finding and outlined a plan of corrective action (see Appendix A).

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be presented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we do not believe that the significant deficiency described above is a material weakness.

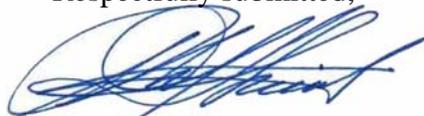
### **Compliance and Other Matters**

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*.

The Department of Public Safety and Corrections, Public Safety Services' response to the finding identified previously is attached in Appendix A. We did not audit the Department of Public Safety and Corrections, Public Safety Services' response, and, accordingly, we express no opinion on the response.

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,



Steve J. Theriot, CPA  
Legislative Auditor

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MVST08

PARISH AND MUNICIPAL MOTOR VEHICLE  
SALES AND USE TAX ESCROW FUND \_\_\_\_\_

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Management's Corrective Action  
Plan and Response to the  
Finding and Recommendation

PARISH AND MUNICIPAL MOTOR VEHICLE  
SALES AND USE TAX ESCROW FUND

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**State of Louisiana**  
*Department of Public Safety and Corrections*  
*Public Safety Services*

May 29, 2009  
DPS-02-1153

Mr. Steve J. Theriot, CPA  
Legislative Auditor  
Office of Legislative Auditor  
Post Office Box 94397  
Baton Rouge, Louisiana 70804-9397

**Subject: Ineffective Monitoring of Tax Agreements**

Dear Mr. Gooch:

We concur in part with this finding. There are some instances where updated tax Agreements are missing from the file or where information in the file or recorded in our database is not complete or up to date. However, in the cases where the expiration date may not be included on the older agreements, it is contained in other documentation in the file, such as the ordinance. And most importantly all taxes have been withheld and remitted appropriately.

Public Safety Services collects and distributes motor vehicle sales tax revenues for more than four hundred fifty (450) jurisdictions. Many of these agreements are for permanent or long term taxes which date back to the inception of the function. We consistently attempt to obtain updated documents from the jurisdictions including a signed agreement, current maps of district boundaries, expiration dates, etc., however, some still have not provided the information for the older agreements.

Any requests for new or re-distributed taxes are not processed until all paperwork is received in our office. We have implemented a notification system from our Lotus Notes database system for expiration dates to ensure all taxes are ended timely. Financial Services has obtained or is in the process of obtaining all of the noted documentation from this audit sample. We expect to have this portion completed by June 30, 2009.

The older tax agreements which were not included in this audit sample will be reviewed for completeness and formal letters requesting updated documentation will be sent to each jurisdiction. Written procedures are being developed. The Director of Financial Services, Kay F. DeBenedetto, is responsible for these corrective actions.

*"An Equal Opportunity Employer"*

OFFICE OF MANAGEMENT & FINANCE, P.O. BOX 66614, BATON ROUGE, LOUISIANA 70896  
(225) 925-6032

Mr. Steve J. Theriot, CPA  
May 29, 2009  
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We recognize our duties and responsibilities as the State's collection agent for all motor vehicle sales tax revenue as a critical task for ensuring adequate financial support for local jurisdictions. Our goal is to continue to carry out this endeavor effectively, efficiently, and timely. If you need any additional information, please contact me at (225) 925-6032.

Sincerely,



Jill P. Boudreaux  
Undersecretary

cc: Colonel Michael D. Edmonson, Deputy Secretary