



Report Highlights

Louisiana Motor Vehicle Commission

Office of the Governor

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Financial Audit Services • December 2016

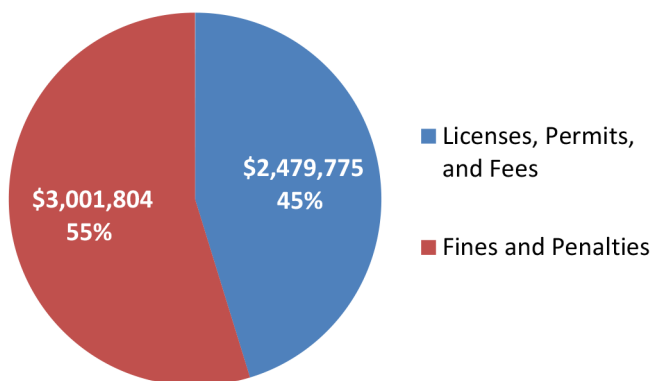
Why We Conducted This Audit

We conducted a financial statement audit of the Louisiana Motor Vehicle Commission (Commission) for the year ended June 30, 2016, as part of the audit of the State of Louisiana’s Comprehensive Annual Financial Report and to provide accountability over public funds.

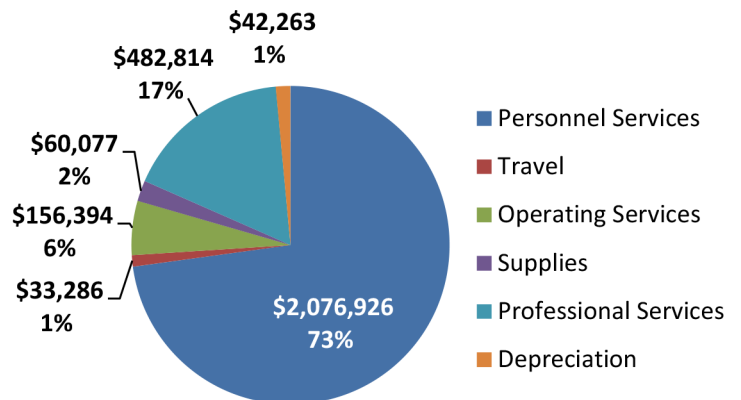
What We Found

- The Commission’s financial statements, as adjusted, are fairly stated.
- The Commission did not have adequate controls over financial reporting to ensure that financial transactions posted to its general ledger and supporting its financial statements were accurate and complete. As a result, several closing journal entries were not included in the financial statements.
- The Commission did not comply with state procurement laws requiring state entities to contract for personal, professional, and consulting services. The Commission did not obtain approved contracts for two vendors totaling \$80,088 during state fiscal year 2016.
- The Commission’s revenue increased by \$2,889,225 (111.4%), but expenses remained relatively consistent with prior fiscal year, increasing by only \$67,685 (2.4%). The increase in revenues resulted from significant fines and penalties received by the Commission during the fiscal year. The charts below show the Commission’s fiscal year 2016 operating revenues and expenses by type.

Fiscal Year 2016 Operating Revenues



Fiscal Year 2016 Operating Expenses



Source: Commission’s Fiscal Year 2016 General Ledger

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